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ABSTRACT

This report, the third in a series, contains the results of an evaluation of the definitions and internal consistency of the finance variables used in the Federal State Cooperative System Public Library Statistics (FSCS/PLS) program, and a comparison of the statistics collected for these variables to selected statistics from independent sources. Chapter 1 contains an evaluation of the definitions used for the operating income and expenditure variables and recommendations for enhancing the definitions. Chapter 2 is a comparison of the finance statistics in the FSCS/PLS to census bureau statistics on governments, state directories, a Public Library Association dataset, and federal library grant data. Chapter 3 provides an evaluation of the internal consistency of the following: definitions, financial statistics, operating income and operating expenditure variables, staffing and finance variables, finance variables alone, capital and operating expenditure, and collection expenditure and collection counts. Principal findings include the following: the reporting instruments used by the states to collect public library statistics show a remarkably high degree of conformity to the definitions for finance variables called for by the FSCS/PLS program; the FSCS/PLS finance variables are very consistent; the FSCS should clarify the objectives for reporting capital outlay; and FSCS/PLS program data on the finances of public libraries compare favorably to the statistics available from the limited number of other sources. Appendices provide a comparison of FSCS definitions of financial variables from 1990 through 1992, a description of methodology, a comparison of total operating income for public libraries, and a comparison of statistics on income from the Federal Government in 1991. Finance data is provided is 18 tables. (Contains 68 references.) (AEF)

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Finance Data in the Public Library Statistics Program: Definitions, Internal Consistency, and Comparisons to Secondary Sources

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NATIONAL CENTER FOR EDUCATION STATISTICS

Technical Report **April 1995**

Finance Data in the Public Library Statistics Program: Definitions, Internal Consistency, and Comparisons to Secondary Sources

A Report Prepared for
the National Center for Education Statistics
by the
Governments Division, Bureau of the Census

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April 1995

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FOREWORD

This report was prepared by the Governments Division of the U.S. Bureau of the Census. The purpose of this evaluation is to raise specific issues for discussion among the NCES, the Federal State Cooperative System (FSCS) membership, and the states concerning the definitions and reporting for the finance variables used in the Public Library Statistics (PLS) program. The report contains the results of an evaluation of the definitions and internal consistency of the finance variables, and a comparison of the statistics collected for these variables to selected statistics from independent sources. The evaluation study is the third phase of a project being conducted by the Census Bureau and the National Center for Education Statistics (NCES) to evaluate the overall statistics available from the annual FSCS Public Library Statistics program, which is a joint federal-state information collection project.

Assistance from the many state library agencies, the FSCS liaisons in the states, the National Center for Education Statistics, and the National Commission on Libraries and Information Science, is gratefully acknowledged.

ABBREVIATIONS USED IN THIS REPORT

The following abbreviations are used throughout this report:

ALA--American Library Association--private organization involved with library statistics, and a principal reference for public library information.

DECPLUS--Data Entry Conversion for Public Library Universe System -a personal computer software package for use by the states and the federal government, to collect individual public library data, compile statistics, and generate tables.

FSCS--Federal State Cooperative System--a formal system whereby the state and federal governments work together to collect public library information and statistics. Established by law by the National Center for Education Statistics and state library agencies, with full participation by the National Commission on Libraries and Information Science. The full title is the Federal State Cooperative System for Public Library Data.

NCES--National Center for Education Statistics--the federal agency, within the Department of Education, that is responsible for collecting library statistics on a national scale.

NCLIS--National Commission on Libraries and Information Science--the Commission is responsible for developing plans for meeting the library and information needs of the Nation, for coordinating federal, state, and local activities to meet these needs, and for advising the President and the Congress on national library and information science policy.

PLS--Public Library Statistics program-the annual census of public libraries conducted by the Federal State Cooperative System and released by the National Center for Education Statistics. The program being evaluated in this report.

TABLE OF CONTENTS

FOREWORD iii

LIST OF TABLES vi

SUMMARY AND FINDINGS 1

CHAPTER 1. DEFINITIONS OF FINANCE VARIABLES 3
- Section 1.0 Operating Income Variables 3
- Section 1.1 Operating Income From Local Government (#17) 4
- Section 1.2 Operating Income From State Government (#18) 6
- Section 1.3 Operating Income From Federal Government (#19) 7
- Section 1.4 Other Operating Income (#20) 8
- Section 1.5 Total Operating Income (#21) 8
- Section 1.6 Operating Expenditure Variables 9
- Section 1.7 Salaries and Wages Operating Expenditures (#22) 9
- Section 1.8 Employee Benefits Operating Expenditure (#23) 10
- Section 1.9 Total Staff Operating Expenditures (#24) 10
- Section 1.10 Collection Operating Expenditures (#25) 11
- Section 1.11 Other Operating Expenditures (#26) 11
- Section 1.12 Total Operating Expenditures (#27) 12
- Section 1.13 Capital Outlay (#28) 12

CHAPTER 2. COMPARISON OF FSCS/PLS DATA TO SECONDARY SOURCES 21
- Section 2.0 Background 21
- Section 2.1 FSCS/PLS Compared To Census Bureau Statistics On Governments 21
- Section 2.2 FSCS/PLS Compared To State Directories 23
- Section 2.3 FSCS/PLS Compared To PLDS 24
- Section 2.4 FSCS/PLS Compared To Federal Library Grant Data 25

CHAPTER 3. INTERNAL CONSISTENCY OF FINANCE VARIABLE STATISTICS 33
- Section 3.0 Internal Consistency Of Definitions 33
- Section 3.1 Internal Consistency Of Financial Statistics: Background 33
- Section 3.2 Internal Consistency of Operating Income And Operating Expenditure Variables 34
- Section 3.3 Internal Consistency Of Staffing And Finance Variables 35
- Section 3.4 Internal Consistency Of Finance Variables 36
- Section 3.5 Internal Consistency Of Capital And Operating Expenditure 37
- Section 3.6 Internal Consistency of Collection Expenditure And Collection Counts 37

Appendix A: A Comparison of FSCS Definitions of Financial Variables: 1990 through 1992 43

Appendix B: Description Of Methodology 47

Appendix C: Comparison of Total Operating Income for Public Libraries 53

Appendix D: Comparison of Statistics on Income from Federal Government 1991 59

BIBLIOGRAPHY 61

LIST OF TABLES

Table 1-1. "Carryover" Income by State 14

Table 1-2. State Operating Income Variable Definitions Compared to the 1991 FSCS Public Library Statistics Program Definitions 15

Table 1-3. Percentage Distribution of Operating Income Variables in the 1991 FSCS Public Library Statistics 16

Table 1-4. State Expenditure Variable Definitions Compared to the 1991 FSCS Public Library Statistics Program Definitions 17

Table 1-5. Salary and Wage Expenditures: 1991 FSCS Public Library Statistics 18

Table 1-6. Expenditures for Employee Benefits: 1991 FSCS Public Library Statistics Program 19

Table 1-7. Reporting "On Behalf Of" Income by State: 1991 FSCS Public Library Statistics 20

Table 2-1. Comparison of Total Operating Expenditures, 1991: FSCS/PLS Vs. Census Bureau 27

Table 2-2. Comparison of Statistics on Capital Expenditures for 1991 28

Table 2-3. Operating Expenditures for Seven States: 1991 29

Table 2-4. Financial Aggregates Reported in FSCS Public Library Statistics Program Compared to Amounts Reported in State Directories: 1991 30

Table 2-5. Percent Difference of Financial Aggregates Reported in States Directories Compared to Amounts Reported in the FSCS/PLS Program: 1991 31

Table 2-6 Total 1992 Operating Income for Selected Libraries: FSCS Public Library Statistics Program Compared to PLDS 1/ 32

Table 3-1. Public Libraries Without Operating Income or Operating Expenditure: 1992 and 1991 38

Table 3-2. Ratio of Operating Expenditure to Operating Income: FSCS Public Library Statistics Program (dollars in thousands) 39

Table 3-3. Number of Public Libraries Without Benefits Operating Expenditures: 1991 and 1992 40

Table 3-4. Ratios of Capital Outlay to Total Operating Expenditure for Public Libraries: 1992 and 1991 41

Table A. Reference Period for State Reporting Instructions Evaluated 51

SUMMARY AND FINDINGS

Principal Findings

Definitions

1. The reporting instruments used by the states to collect public library financial statistics show a remarkably high degree of conformity to the definitions for finance variables called for by the FSCS/PLS program. Of a possible 612 finance variable definitions used among the states, only 18 were found not to conform. These were found in six different states. This indicates that the states collect the basic statistics necessary to fulfill the reporting requirements for the FSCS/PLS program.[1]

2. The definitions of the operating income variables used in the FSCS/PLS program could be clarified by addressing the following issues:

   - Whether to include "carryover income," a term used by numerous states to represent income from a prior year that went unspent and is therefore available to be spent in the current year.

   - How to report state or federal funds passed to a public library through another local government, regardless of that other local government's relationship to the public library.

   - Whether the operating income from the local government variable is intended to measure a public library's own revenue effort, or whether financial assistance from other local governments (such as a regional library system or unaffiliated government) is intended to be included in the measure.

3. The FSCS/PLS finance variables are very consistent in the sense that together they restrict reporting to transactions that fall within the public library budget. The public library is treated as an operating unit, and defined without regard to any relationship to a broader government unit such as a municipality or county.

4. The FSCS should clarify the objectives for reporting capital outlay. Wording in the current definition could be interpreted as referring to either income or expenditure--income to finance capital projects or actual expenditure for capital outlay. The FSCS/PLS dataset contains some inconsistent data that resulted from different interpretations of how to report both capital outlay and the funds used to finance such spending (in the operating income variables). While the numbers of such occurrences have been relatively small, the impact on the financial statistics has been sizeable, for both individual public libraries and state aggregate reporting.

5. The FSCS should consider whether "payments on behalf of" should be made an explicit part of the FSCS/PLS reporting, since they would make the measures of public library spending more comparable within and between state areas. Many state reporting systems make use of the concept of expenditure "on behalf of" public libraries. This is an attempt to account for parent or affiliated government expenditures that benefit public libraries and their employees, but that are excluded from public library budgets. The concept directly affects the operating expenditure variables (especially for employee benefits) and the operating income variables (such as income from local government).

6. Reporting for the salaries and benefits operating expenditure variables requires the proper classification of amounts usually "deducted" from employee salaries. These deductions, which could be both voluntary or involuntary, are found in some public libraries and are costs borne by employees in some instances, but employers in others. Clarification of these deductions to be included in the public library statistics would enhance the definitions and reporting for both the salaries and benefits operating expenditure variables.

7. Reporting on operating expenditure for employee benefits should be reviewed and clarified for both respondents and data users. There are large numbers of public libraries that do not report for this variable, despite reporting for the salaries and wages operating expenditure variable.

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[1] *This condition by itself does not indicate whether state reporting to the FSCS/PLS program conforms, or fails to conform, to the requirements.*

Internal Consistency

8. The variables for reporting public library finance statistics exhibit a high degree of internal consistency. This is attributable to two general conditions that exist with the FSCS/PLS program. One is the emphasis on reporting funds that fall only within the domain of public library budgets. The second is the editing that is being done on the basic data reported for these variables.

9. The treatment of federal income is consistently applied across the operating income variable definitions.

10. Operating income definitions are linked to operating expenditure definitions, creating an internally consistent reporting system for public library finances.

Comparison to Secondary Sources

11. FSCS/PLS program data on the finances of public libraries compare favorably to the statistics available from the limited number of other sources. Most of the observable differences in levels reported are accounted for by timing or definitions. In several cases where large differences occurred, the FSCS/PLS program information was found to be a more accurate measure of public library finances than was the secondary source.

Report Summary

This is the third in a series of reports evaluating the FSCS Public Library Statistics program. The first was an evaluation of coverage in the FSCS/PLS, entitled *Report on Coverage Evaluation in the Public Library Statistics Program*. It is referred to throughout this report as the *Report on Coverage Evaluation*.

The second report was entitled *Report on Evaluation of Definitions Used in the Public Library Statistics Program* and is referred to as the *Report on Definitions*. It covered four categories of variables found in the FSCS/PLS program.

This third report is an evaluation of the definitions and internal consistency of the financial variables, as well as a comparison of the FSCS/PLS statistics collected for these variables to independent secondary sources. The statistics for each variable are intended to measure the level of financial activity at the individual public library level, and to permit aggregations at the state and national levels.

With respect to the findings cited above, it is important to note that the states collect statistics on public libraries to meet several needs, only one of which is to report for the FSCS/PLS program. Therefore, the definitions applied in the state reporting instructions might not have been applied to the statistics reported for the FSCS/PLS program. The states could have modified the amounts that they collected from individual public libraries, or could have compiled the FSCS/PLS program statistics themselves from other available data. For this reason, the evaluation of the state definitions does not stand alone, and should be viewed in conjunction with the information derived from the FSCS/PLS program results.

Chapter 1 of this report contains an evaluation of the definitions used for the finance variables in the FSCS/PLS. Chapter 2 is a comparison of the finance statistics in the FSCS/PLS to secondary sources. Chapter 3 is an evaluation of the internal consistency of the finance variables used in the FSCS/PLS. Information about the methodology used to conduct this evaluation is contained in the appendix.

The twelve finance variables in the FSCS/PLS are grouped into three categories. The first category is variables for measuring the operating income of public libraries. The second is variables for measuring the operating expenditure. The third category is comprised of a single variable on capital outlay. The categories, their variables, and their FSCS/PLS variable numbers, are:

Operating income from--
- Local government (#17)
- State government (#18)
- Federal government (#19)
- Other (#20)
- Total sources (#21)

Operating expenditures for--
- Salaries and wages (#22)
- Employee benefits (#23)
- Total staff operating expenditure (#24)
- Collections (#25)
- Other operating expenses (#26)
- Total operating expenses (#27)
- Capital outlay (#28)

CHAPTER 1. DEFINITIONS OF FINANCE VARIABLES

Section 1.0 Operating Income Variables

The general concept of operating income is described in the report *Public Libraries in the United States: 1991* (119):

> *Report income used for operating expenditures as defined below. Include Federal, State, or other grants other than those for major capital expenditures. DO NOT include income for major capital expenditures, contributions to endowments, income passed through to another agency (e.g. fines), or funds unspent in the previous fiscal year.*

The operating income variables are defined in such a way as to be linked directly to operating expenditure. This applies to FSCS/PLS reporting for 1990 through 1992. Under the general category of operating income, the FSCS instructs respondents to report income used for operating expenditures only. This is very explicit in terms of establishing a boundary for the activities being funded. As a result, the operating income variables do not stand alone within the FSCS/PLS reporting system. They are defined in the first instance by the purpose for which the funds are used, rather than by the source or type of income.

Such a methodology for defining variables has both strengths and limitations. In the FSCS/PLS, the strength is in the internal consistency that should result between the categories of operating income and operating expenditure. The statistics in the FSCS/PLS dataset support this condition. Reporting levels for operating income and operating expenditure generally were in balance.

The limitations could be twofold. First, this treatment requires identifying income that is commingled into a general fund or similar budget accounting device. It could be difficult to distinguish among operating income sources that are used to fund multiple activities. If a single income source is used to finance operating expenditure, capital outlay, and payments for debt service, then how would the respondent report such income for FSCS/PLS purposes? Given the diverse structure of public libraries, this could be a problem for some reporting entities.

Second, this treatment requires that data users be cognizant of the narrower objectives for measuring income. The FSCS/PLS objective requires that revenue for capital projects be excluded from the income measures. Such income could be substantial, rendering an imbalance between income reported in a public library's own budget and income in the FSCS/PLS data. It also creates an imbalance for users trying to compare income to total expenditure within the FSCS/PLS.

An example of this type of issue was evident in the concept of "carryover income" that was found in many of the state reporting instructions. Carryover income is income for one fiscal year which is unspent in that year and which is available for expenditure in the next year. The majority of states recognize that this is an area which must be clarified and so they issue directives to the state public libraries on which way to proceed (see table 1-1 at the end of this chapter).

Some states that instruct local public libraries to exclude this income from the present year report are Alabama, Connecticut, Florida, Illinois, Iowa, Kentucky, Louisiana, Nevada, New Hampshire, and Oregon. A typical instruction is, "Do not include...funds unspent in the previous fiscal year."

Other states have a questionnaire item in which carryover income is requested, but is not necessarily included with the total income. Such a state is Idaho. On the annual report form it requests "unexpended balance on hand at beginning of report year." There are separate categories on the report form for income for the current year from local, state, and federal government. This allows reporting to the NCES that excludes carryover income. Other states like Idaho that identify these funds are Montana ("city and county cash carryover from previous year."), Nebraska (include here any carryover funds that have been reallocated."), Oklahoma ("carryover funds from previous year"), Pennsylvania ("balance from previous year"), Tennessee ("unexpended public funds carried over from last fiscal year.") and Wisconsin ("funds carried forward from previous year").

The reason financial entities need a measure of carryover income is that this it is available for paying current year expenses. On the other hand, states might not want carryover income reported in the current year because it could represent double counting, or noncurrent income. The purpose of the statistical reports states produce is to show how much money is made available to support

public library programs. Money carried over from one year to the next is neither new nor current if it was counted in a previous year.

In the FSCS/PLS, the treatment of carryover income is addressed in the introductory text for the operating income variables, rather than in the definition for each variable individually. The text states: "DO NOT include...funds unspent in the previous fiscal year" (DECPLUS USER'S GUIDE). This should be interpreted by the states as a reference to carryover income. The FSCS state coordinators reinforced this interpretation by voting to exclude carryover income from reporting, at a December 1993 workshop. This point could be clarified more in the instructions to the states to avoid any possible ambiguity.

Another general issue that could be clarified for FSCS reporting is the treatment of contributions to endowments. They are specifically excluded from the operating income category. The exclusion, however, does not stipulate any link to subsequent expenditure of endowment funds. If such an event occurs, such as for purchasing a rare book collection, then there will be an imbalance between operating expenditure and operating income. The FSCS could examine this issue to determine if it is worthy of further consideration.

The specific types of non-operating income cited above would be part of a "total income" variable if one existed in the FSCS/PLS program reporting system. Advantages of having a total income variable include comprehensiveness within the reporting system, as well as an additional measure for comparison to the sum of operating expenditure and capital outlay. A total income variable would require, however, that the types of non-operating income cited above be defined for FSCS reporting purposes.

For reference purposes, Appendix A of this report contains the FSCS definitions for each of the operating income variables (and all other financial variables) for the three year period 1990 through 1992.

Section 1.1 Operating Income From Local Government (#17)

Background

Public libraries are local entities. They exist in one of two forms--dependent on another local government for funds (and as agencies of that local government), or public libraries that have been established as independent governments (such as those in special library districts). The latter have their own funding, but often receive some funding from other local governments that are adjacent, coterminous, or within whose boundaries the public libraries fall. These could be a town, township, parish, borough, or county governments.

FSCS Definition

The 1991 definition for "income from local government" reads as follows:

> *This includes all tax and non-tax receipts designated by the community, district, or region of the public library and available for expenditure by the public library. It does not include the value of any contributed or in-kind services nor the value of any gifts and donations, fines, or fees.*

The definition was identical for the 1990 and 1992 FSCS/PLS census years.

State Definition

Most states did not have a separately stated definition for "local government" operating income. The usual practice was to have specific questions on the annual report form which, if summed, would produce a correct "local income" figure. Even though the states did not have a definition as such, it was clear if their data items fell into the FSCS guidelines as to what constitu'ed local income.

Table 1-2, at the end of this chapter, is a summary of how the states define local government income. The table indicates whether the state definition for local government income conforms to the FSCS definition, or whether the state definition covers the same concepts even though wording may be slightly different.

Connecticut is one of the states that does not define local government income. In reviewing the state annual report form, it was found that the state defines most of the terms on the annual report form itself without defining local government income. It refers to income from "town taxes." If town taxes are the only local government income the public libraries receive, then this presents no problem in reporting for the FSCS/PLS. Indiana is similar. It requests from local public libraries "property tax income from library tax rate." This is an adequate way to describe the variable, if the property tax is the only source of operating income from local governments.

Massachusetts requests a substantial amount of financial data on its form. However, for local government income it requests only "municipal funds," asking for "the current amount appropriated by the municipality for the library's operating expenses" plus "funds transferred through the supplemental budget process."

Missouri instructions contain an example of possible ambiguity in reporting. Missouri does not refer to local government income on its form. However, it requests "property tax income" and "other tax income." Property tax income is local and conforms in concept to the FSCS intent. Generally, the other tax income category would as well. However, there is some potential for misinterpretation in those states where a tax other than local property could be used to support libraries. Many sales taxes are pledged to localities, for example, even though they are state-imposed and collected. These could be mistaken for local income as opposed to state, if such taxes accrued (were dedicated) to public libraries. The opposite could occur also, where sales taxes were reported as operating income from the state even though the funds were from locally-imposed taxes that accrued to a county or city and were then transferred to the public library.

No review of all the state laws was undertaken to determine whether any state sales tax funds were pledged to public library activity. The possibility is cited as an example of how the definitions can be vague enough to result in misclassification. It is noted that Missouri was classified as being in conformance with the definition, since the state definitions were adequate to obtain the information required for correct reporting for the FSCS/PLS program.

Data

Table 1-3 shows the percentage of operating income from the local, state, and federal governments, and other sources. It was compiled from the 1991 FSCS/PLS dataset. The data contain nothing that indicated a problem for definitions involved with local government income. Ohio had a very large percentage of income from the state government, but there is nothing that indicates a problem with the definition. Ohio is one of two states for which we had neither definitions nor an annual report form. Hawaii was the other state, and no instructions were available for the District of Columbia.

Recommendations

"Local government" is the most challenging of the operating income variables to define, in the sense that it is linked to the structure and organization of the public library itself. In most cases, the public library is a dependent agency of some type of parent government and/or some library system. What is not clear is how to delineate the boundary for determining local government. Should operating income from local government include income from all local governments, just the parent local government, or only the public library's own income if it is an independent government? Answering this question then determines whether the "other operating income" variable is to include income from local governments not directly associated with the library's parent government, if there is one.

This issue could be clarified by a statement of the objective for measuring this "local income" variable. That is, the current definition implies that all local government funds are to be reported here, regardless of how the local governments are associated with the public library that is reporting. This seems to be the interpretation used by the respondents. However, any variation will result in data that are not comparable.

Another point of clarification in the FSCS definition is the reference to the value of "gifts and donations." It is not clear whether this refers to noncash gifts and donations, cash gifts and donations, or both. We assume the former. For clarification the term could be prefaced by the word "noncash." The same clarification applies for the "other operating income" variable.

There are two final notes about this variable. Should funds received from a local government, but that originated with the state government, be reported here or under state income? This is not addressed explicitly in the instructions--whether funds from other governments should be classified by original source. Secondly, in states where regional library systems exist, it should be clarified whether funds from these systems to the local public library are reported for this variable or under some other variable.

Section 1.2 Operating Income From State Government (#18)

Background

State governments provide considerable support for public libraries. The objective of this operating income variable is to measure the level of this support for individual public libraries and to enable aggregation at the state and national levels.

FSCS Definition

The FSCS defines "state government income" as follows:

> *These are all funds distributed to public libraries by State government for expenditure by the public libraries, except for federal money distributed by the State. This includes funds from such sources as penal fines, license fees, mineral rights.*

This definition did not change from 1990 through 1992. The definition is very clear about the treatment of federal funds distributed through the states, and is consistent with the definition applied to federal government operating income.

State Definitions

Table 1-2 summarizes state conformity to the FSCS definition. If the state annual report form or instructions did not include some mention of federal funding through the state, it was considered that sufficient information did not exist to make a decision about conformity. There were 12 such cases. Many states did not have a definition, but only included this item on their annual report form. Many of these states included an instruction that directed the respondent not to report federal funding distributed by the state in the state government income item. Others made no mention of this in the state government income question, but instructed the respondent in the federal income section with a message similar to, "include federal funds distributed through the state."

A number of states made no mention of federal aid through the state at all, but they have line items in the federal income section for federal aid that usually proceeds through the state.

As long as federal aid can be identified, the state data coordinator can correctly meet the FSCS reporting requirements.

Data

There is considerable variation in the relative shares of total operating income from the state government sources (see table 1-3). The Hawaii share reflects the fact that the public libraries are state operated. In Ohio, the relatively large state share reflects the method used to finance local public libraries, which is a special state fund that receives a share of the proceeds from the state-imposed individual income tax, for subsequent distribution to the local public libraries.

Recommendations

Examples cited in the definition include penal fines, license fees, and mineral rights. Generally only a state government can impose these, so that there would be no question about the source of such operating income. However, rewording the definition to read "This includes funds originally from such *state* sources as..." (italics added) would clarify that the variable is intended to cover state-imposed sources of funds and ensure that local funds are reported appropriately elsewhere.

Another minor, but potentially important, point of clarification is that the definition refers to funds distributed by the state rather than received from the state. Funds distributed by the state might not equal funds received, if the state fiscal year differs from that of the local public library. While the risk of this happening is small, it does exist in part because of the role of the FSCS coordinator in each state. The state FSCS coordinator might decide to compile all or some of the statistics to be reported to the FSCS/PLS program for each public library. For this variable, such data could come from a state source (such as a state's own grant information system) rather than from the local public libraries. The FSCS instructions should be clear about which reference period and perspective (the state's own or the local libraries) to use.

Section 1.3 Operating Income From Federal Government (#19)

Background

Most federal government support for public libraries is through three programs, each of which is distributed to the state library agencies, then redistributed to local public libraries. The primary source of federal funds is the Library Services and Construction Act. Title I under the act provides funds to improve library access for all persons who by reason of distance, residence, handicap, incarceration, or other disadvantage are unable to receive the benefits of public library services. Title II funds may be used for the construction of new library buildings, the acquisition, expansion, remodeling and alteration of existing buildings, the purchase, lease and installation of equipment and a few other projects. Title III affects local public libraries to a lesser degree. This title provides formula grants to the states to develop, establish, expand

or operate local, state, regional and interstate cooperative library networks and to promote resource sharing activities among public, academic, school, and special libraries. Other titles exist also, and are targeted to special populations or activities.

The majority of all federal funds to public libraries is distributed under the aegis of these programs, and almost all of these funds are distributed through the state library agencies.
Public libraries can receive other federal funds, including direct grants, and the FSCS/PLS instructions are clear about reporting these.

FSCS Definition

The FSCS defines the federal government income as:

> *This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State.*

The key element in this definition is that it includes money that is distributed first to the state.

State library agencies have certain discretion as to how the federal money is redistributed and can supplement the federal funds with their own. From the perspective of the local library respondent, it can be difficult at times to distinguish between federal and state money that comes through the state agency.

The definition is fully consistent with that of state funds. The latter contains instruction to exclude federal funds distributed through the states. The definition was identical for the 1990, 1991, and 1992 FSCS/PLS programs.

State Definitions

The conformity of the state definitions to the FSCS definition for operating income from the federal government is displayed in table 1-2, column (3). For ten states there was insufficient information to make a judgement about conformity. Missouri had a definition that was inconsistent with the FSCS definition. The other 40 States had definitions or instructions on their annual report forms designed in such a way as to provide the means to report income from the federal government correctly.

One type of reporting problem from this category is seen in Missouri. Its instructions call for the local public library respondent to "Report receipts during your 12 month reporting year from LSCA Title I or Title II. Do not include any other federal grants." There may be funds from other federal programs such as LSCA Title III, or direct grants. There is a risk that some federal funds could go unreported under this type of instruction.

Data

The FSCS/PLS program data indicate no problems with the definition for operating income from the federal government.

Recommendation

The same point is noted here that was described above for the state government operating income variable, about funds "distributed to" versus funds "received from." The FSCS should clarify whether the amount of federal funds reported should be those actually received by the local public library during its own fiscal year, or those pass-through funds transferred by the state during its fiscal year, if the two years are different.

Section 1.4 Other Operating Income (#20)

Background

In order to complete the picture of all operating income for public libraries, there is a residual category called "other income."

FSCS Definition

The FSCS defines this category as:

> *This is all income other than that reported in Data Elements #17, #18, and #19.*

Data elements #17, #18, and #19 are income from local, state, and federal governments.

The definition for this variable was unchanged from 1990 through 1992.

State Definitions

Reporting instructions for almost every state contained definitions that included this category and were in conformity with the FSCS definition. Three exceptions

were for the District of Columbia (no form or definitions available), Hawaii (no financial data or definitions on form), and Ohio (no form or definitions available).

Data

The statistics in the 1991 FSCS/PLS dataset revealed no specific problems with this definition. This variable is described further in Chapter 3, with respect to the internal consistency of the FSCS/PLS program reporting.

Recommendation

The definition should be clarified to exclude explicitly amounts received from bond issues or loans, the proceeds of which will be used for capital expenditure.

Section 1.5 Total Operating Income (#21)

Background

This variable is the summation of the preceding four operating income variables.

FSCS Definition

The FSCS defines this category in this way:

> *This includes income from the local government, the State government, the federal government, and all other income (Data Elements #17 through #20).*

The definition was identical for the 1990, 1991, and 1992 FSCS/PLS programs.

State Definitions

All the states examined have total operating income categories that are the sum of the individual component variables. This would make all states, with the possible exception of those for which we have no reporting instructions, in conformity with the FSCS definition.

Data

The data contain nothing to indicate a problem with definitions involved with total income. Chapter 3 contains additional information about the data for this variable with respect to internal consistency within the FSCS/PLS.

Recommendation

Section 1.0 contains a discussion of several other types of income and a variable for total income. Total income would include both operating and non-operating components. The FSCS should consider the feasibility of expanding the income measures to allow non-operating income and a total income variable within the FSCS/PLS program reporting system.

Section 1.6 Operating Expenditure Variables

Table 1-4 displays the state conformity with the FSCS definitions for the operating expenditure variables. As with the operating income variables, there are commonalities among the variables and their definitions. These include, for example, the distinction of reporting salaries before deductions, which affects both the salaries variable (#22) and the employee benefits variable (#23). Each of the operating expenditure variables also excludes capital outlay, spending on investments or for endowments, and other specified "non-operating" expenses. This provides a common objective for all the reporting.

Section 1.7 Salaries and Wages Operating Expenditures (#22)

Background

Personnel costs are a large part of library expenses. This variable can enable measurement of the basic personnel costs and, by excluding benefits, provide comparable data among public libraries.

FSCS Definition

The FSCS defines the category as follows:

This amount is the salary and wages for all staff including plant operation, security, and maintenance staff for the fiscal year. Include salaries and wages before deductions but exclude "employee benefits."

The definition was identical for the 1990, 1991, and 1992 FSCS/PLS programs.

There are two parts of this definition that should be noted. The definition covers all personnel including plant operation, security, and maintenance staff. Secondly, it excludes employee benefits.

One observation about the operating expenditure variable for salaries is that it does not distinguish among the different types of public library employees. This contrasts with the variables intended to measure the numbers of employees, of which there are three categories plus a total.

State Definitions

Thirty-six states are in conformity with the FSCS definition (table 1-4, column 1). Reporting instructions for ten states did not contain enough information to make a judgement. Five states (Florida, Idaho, Montana, Tennessee, and Wyoming) did not use the term "salaries and wages" on their annual report forms in the same way as the FSCS defines the term. These States instructed their respondents to exclude the salaries and wages of plant operation, maintenance, and security personnel. The FSCS includes these categories of personnel.

Data

Table 1-5 shows that four of the five states cited above (Florida, Idaho, Montana, and Tennessee) have per capita salary expenditures lower than the national per capita. This is consistent with the exclusion of the plant and maintenance operation staff salaries. Wyoming, however, has per capita operating expenditures for salaries exceeding the national aggregate. It is not known whether the data coordinators in these states added in salary and wage expenditures for the other categories of plant operation, security, and maintenance before submitting the data for the FSCS/PLS census.

Recommendations

Several states instruct their local public libraries to exclude salaries and wages of plant operations, security, and maintenance personnel on the state report form. The FSCS should encourage states to add a separate question to their individual surveys to ensure capturing these categories of employees for salaries (and also for benefits) purposes.

The FSCS definition instructs respondents to report salaries and wages before deductions. This could be made more explicit by reference to deductions of employee contributions such as for OASDHI, union dues, retirement, and charity. The distinction between the salaries variable and the "employee benefits" variable then becomes more clear. The latter consists of employer shares of benefits only, such as payments for unemployment compensation insurance and other social insurance program shares borne in whole or part by the public library. The deductions, on the other hand, would refer specifically to employee obligations rather than employer.

Another minor point of clarification involves the wording in the definition. To insure that salaries and wages "before" deductions are reported, the word "gross" (as in "Include gross salaries and wages before deductions but...") could be inserted.

Section 1.8 Employee Benefits Operating Expenditure (#23)

Background

Employee benefits are an important part of total library expenditures. The largest concern is how to handle the reporting or non-reporting of employee benefits that are not funded out of the public library budget. This is the source of the most inconsistency in reporting state to state.

FSCS Definition

The FSCS defines "employee benefits" as:

> *These are the benefits outside of salaries and wages paid and accruing to employees including plant operations, security, and maintenance staff, regardless of whether the benefits or equivalent cash options are available to all employees. Include amounts spent by the reporting unit for direct, paid employee benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, tuition, and housing benefits. Only that part of any employee benefits paid out of the public library budget should be reported.*

The FSCS definition includes the employee benefits of plant operations, security, and maintenance staff as the previous definition of "salaries and wages" includes the salaries and wages of these people.

The definition for operating expenditures for employee benefits was identical for the 1990, 1991, and 1992 FSCS/PLS program reporting.

State Definitions

Thirty-six states have definitions, either explicitly stated or defined by use, that conform to the FSCS definition (table 1-4, column 2). "Defined by use" means that the state form or instructions contained specific types of benefits for which amounts were requested. The five states mentioned above under salaries, (Florida, Idaho, Montana, Tennessee, and Wyoming) do not conform to the FSCS definition because they exclude the employee benefits of plant operations, security, and maintenance staff. Information for the remaining states was not available.

Data

Table 1-6 displays the actual and per capita expenditures for employee benefits from the 1991 FSCS/PLS dataset. Of the five states that perhaps do not include the employee benefits of plant operations, security, and maintenance personnel, Florida and Wyoming are above the national figure, which was contrary to expectations. Idaho, Montana, and Tennessee have benefit expenditures below the national figure.

Recommendations

The FSCS definition instructs the states to include only benefits funded from the public library budget. This excludes the expenditures made by parent governments for benefits paid directly to the employee or for the employee, such as contributions to a state retirement fund. These unseen expenditures could amount to large sums and thus, a large segment of the benefits to public libraries are not registered in the FSCS/PLS program data. A separate study is recommended to reveal the extent of these payments "on behalf of." Table 1-7 is a state-by-state display showing which states indicate on their annual report form some reference to expenditures that are made on behalf of the public libraries by other governments. Twenty-three states make reference to this kind of "on behalf of" income, to instruct the respondent to include or not to include the data. In eleven states, "on behalf of" income is reported. Note that it is income to the recipient public library; it is an expenditure of the parent government.

Section 1.9 Total Staff Operating Expenditures (#24)

Background

"Total staff expenditures" are simply the sum of salaries and wages and employee benefits.

FSCS Definition

The FSCS defines "total staff expenditures" thus:

> *This includes salaries and wages (Data Element #22), and employee benefits (Data Element #23).*

This FSCS definition was identical for the reporting years of 1990, 1991, and 1992.

State Definitions

The inconsistencies found in the component items (salaries and wages and employee benefits) are carried through to their total. The only inconsistencies are those for the five states which exclude plant operations, security, and maintenance personnel from the calculation (table 1-4, column 3). These are Florida, Idaho, Montana, Tennessee, and Wyoming.

Data

The states of Florida, Idaho, Montana, and Tennessee have total staff expenditures per capita below the national amount. Wyoming, on the other hand, has total staff expenditure per capita above the national amount, which is not expected if staff expenditures for plant operations, security, and maintenance workers are not included.

Recommendation

Encourage the states that instruct their respondents to exclude salaries and wages of plant operations, security, and maintenance personnel to add a separate question on their report forms for these three categories of staff. For state purposes these salaries and wages can be compiled or omitted in accordance with their own needs. For FSCS/PLS program purposes, these salaries can then be included.

Section 1.10 Collection Operating Expenditures (#25)

Background

"Collection" expenditures are those made for books, videos, art, music, and related materials.

FSCS Definition

The FSCS defines "collection" expenses:

> *This includes all expenditures for materials purchased or leased for use by the public. It includes print materials, microforms, machine-readable materials, audiovisual materials, etc.*

This definition was identical to that applied for the 1990 and 1992 FSCS/PLS program.

State Definitions

Virtually every state (48) has a definition, either explicitly stated or defined by use, that conforms to the above-stated FSCS definition (table 1-4, column 4). No reporting instructions containing instructions for this variable were available for the remaining states.

Data

The 1991 FSCS/PLS program data showed no particular pattern to indicate problems in the definitions used by the states.

Recommendation

None.

Section 1.11 Other Operating Expenditures (#26)

Background

The two largest expenditure categories for a public library are staff and collection materials. Any other expenditures are reported in the "other operating expenditures" variable.

FSCS Definition

The FSCS defines "other operating expenditures" as:

> *This includes all expenditures other than those given above on staff (Data Element #24) and collection (Data Element #25).*

The definition for this variable was identical in 1990 and 1991. For 1992, however, it was clarified via the addition of a "note" added to the end. This read:

> *Note: Include here expenses such as binding, supplies, repair or replacement of existing furnishings and equipment, and costs incurred in the operation and maintenance of the physical facility.*

This clarification by example strengthened the definition.

State Definitions

Forty-eight states have a definition, either explicitly stated or defined by use, that conforms to the above-stated FSCS definition (table 1-4, column 5). Since no state reporting instrument was available for the District of Columbia, Hawaii, and Ohio, conformance in these three jurisdictions could not be checked.

Data

The 1991 FSCS/PLS program data showed no pattern to indicate problems in the definitions used by the states.

Recommendation

Nowhere in the FSCS/PLS financial reporting system is there a place for including the repayment of loans, the payment of interest on outstanding debt, or the purchase of intangible investments. A local public library might be inclined to include such expenditure with the amount reported for this variable. Of the examples cited, the most likely to be mistakenly reported as operating expenditure is the payment of interest on debt. The definition could be made more explicit by citing such expenditures for exclusion.

Section 1.12 Total Operating Expenditures (#27)

Background

The "total operating expenditures" variable represents the sum of salaries and wages, employee benefits, collection, and other operating expenditures.

FSCS Definition

The FSCS defines "total operating expenditures" as:

> *This includes total expenditures on staff, total expenditures on collection, and other operating expenditures (Data Elements #24, #25, and #26).*

This definition was constant from 1990 through 1992.

State Definitions

Forty-eight states have a definition, either explicitly stated or defined by use, that conforms to the FSCS definition (table 1-4, column 5).

Data

The statistics in the FSCS/PLS 1991 and 1992 datasets revealed no evidence of problems with this variable.

Recommendations

None.

Section 1.13 Capital Outlay (#28)

Background

Expenditures on capital outlay are large, one-time, non-recurring expenses for fixed (long-term) assets such as buildings, additions to buildings, and the bulk purchase of collection material for the opening of a new library.

FSCS Definition

The FSCS defines "capital outlay" as:

> *These are funds for the acquisition of or additions to fixed assets such as building sites, new buildings and building additions, new equipment (including major computer installations), initial book stock, furnishings for new or expanded buildings, and new vehicles. This excludes replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation.*
>
> *Note: Local accounting practices shall determine whether a specific item is a capital expense or an operating expense regardless of the examples in the definitions.*

The definition for this variable was unchanged for the 1990 through 1992 FSCS/PLS programs.

State Definitions

Forty-eight states have a definition, either explicitly stated or defined by use, that conforms to the FSCS definition (table 1-4, column 7). There was no comparison possible for two states (Ohio and Hawaii), and the District of Columbia.

Data

A review of the 1991 and 1992 FSCS/PLS data revealed that neither year contained indications of specific reporting problems for this variable. Chapters 2 and 3 describe data for this variable in terms of comparisons to secondary data sources and internal consistency within the FSCS/PLS program, respectively.

Recommendations

The definition for capital outlay is ambiguous enough to raise the issue of whether the variable consists of actual expenditure or funds available (income) for expenditure. The FSCS should clarify its intent as to what exactly is being measured. The definition contains the phrase "funds for the acquisition of..." which could be interpreted as income. Yet the term capital outlay implies expenditure. If the FSCS intent was to enable the finance variables in the FSCS/PLS program to be viewed as a complete system designed to account for all external financial transactions of a public library, then the capital outlay variable seems to represent both income and expenditure concepts.

From another perspective, the definition is unclear about whether the amount to be reported here is an actual expenditure or the amount of funds set aside during the year for capital investment (which could be interpreted as income). The distinction can be significant. For example, a 1991 bond issue for a new library facility can result in all proceeds being available in one year, even if the facility is constructed over a period of several years.

Another point that could be clarified is whether the amount reported should include debt service, if the debt was used for capital outlay. This would include expenditure for debt repayment as well as interest on debt. The definition seems to begin to address the issue when it refers to investments for capital appreciation, although that phrase is not fully explained. Also, the caveat at the close of the definition would suggest that debt service could be acceptable for inclusion in this category, if local accounting practices permit.

The final point about this variable concerns the caveat about local accounting practices. The existence of this caveat permits variation in definition, affecting data

comparability among the states and individual public libraries. At a minimum, states that apply a different definition for this variable should document the differences so that users can be made aware. (This issue was described fully in the previous evaluation reports.)

In summary, it is recommended that the definition of capital outlay be made more explicit by eliminating ambiguities about whether to report "funds available," planned expenditure, or actual expenditure during the reporting period. It is recommended that the FSCS clarify the reporting of debt service for this variable. These issues will go a long way toward mitigating the statistical impact of the existing "caveat" for contained in the definition for this variable.

Table 1-1. "Carryover" Income by State

State or area	Instructions for "Carryover" income provided? (1)	"Carryover" income reported? (2)	Notes (3)
Alabama	Yes	No	"Do not include funds carried forward from a previous fiscal year."
Alaska	No	No	
Arizona	No	No	
Arkansas	No	No	
California	No	No	
Colorado	Yes	No	"Do NOT include funds leftover from previous year."
Connecticut	Yes	Yes	"Does the library have an UNEXPENDED balance of STATE AID GRANT funds?"
Delaware	No	No	
District of Columbia	NDA	NDA	
Florida	Yes	No	"DO NOT INCLUDE ...funds unspent in the previous year (i.e., carryover)"
Georgia	No	No	
Hawaii	NDA	NDA	
Idaho	Yes	Yes	"Unexpended balance on hand at beginning of report year..."
Illinois	Yes	No	"Do not include balance from previous year or income from tax anticipation warra
Indiana	Yes	Yes	Shows year end balance and beginning balance.
Iowa	Yes	No	"Do not include...any funds unspent in the previous fiscal year."
Kansas	No	No	
Kentucky	Yes	No	"DO NOT include ...funds unspent in the previous fiscal year."
Louisiana	Yes	No	"Do not include...funds unspent in the previous fiscal year."
Maine	No	No	
Maryland	No	No	
Massachusetts	No	No	
Michigan	No	No	
Minnesota	No	No	
Mississippi	No	No	
Missouri	No	No	
Montana	Yes	Yes	City & Gounty cash carryover from previous year
Nebraska	Yes	Yes	"include here any carryover funds that have been reallocated"
Nevada	No	No	"Do not report income received and not spent."
New Hampshire	No	No	"Report only income received and spent;"
New Jersey	Yes	Yes	"County funds brought forward. Other funds brought forward."
New Mexico	No	No	
New York	No	No	
North Carolina	No	No	
North Dakota	No	No	
Ohio	NDA	NDA	
Oklahoma	Yes	Yes	"Carryover funds from previous year"
Oregon	Yes	No	"Do not report carryover income that was reported last year."
Pennsylvania	Yes	Yes	"Balance from previous year."
Rhode Island	No	No	
South Carolina	No	No	
South Dakota	No	No	
Tennessee	Yes	Yes	"Unexpended public funds carried over from last fiscal year."
Texas	No	No	
Utah	Yes	No	
Vermont	No	No	
Virginia	No	No	
Washington	No	No	
West Virginia	No	No	
Wisconsin	Yes	Yes	"Funds carried forward from previous year"
Wyoming	No	No	

NDA=No definition available.
Source: Information compiled from individual state library agency reporting instructions covering 1991 through 1993 statistical reporting periods. See Appendix B for additional information.

Table 1-2. State Operating Income Variable Definitions Compared to the 1991 FSCS Public Library Statistics Program Definitions

State or area	State definition of "Local government income" conforms to 1991 FSCS definition? (1)	"State government income" conforms to 1991 FSCS definition? (2)	"Federal governmen income" conforms to 1991 FSCS definition? (3)	"other income" conforms to 1991 FSCS definition? (4)	"total income" conforms to 1991 FSCS definition? (5)
Alabama	Yes	Yes	Yes	Yes	Yes
Alaska	Yes	Yes	Yes	Yes	Yes
Arizona	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes
District of Columbia	NDA	NDA	NDA	NDA	NDA
Florida	Yes	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	Yes	Yes	Yes
Hawaii	NDA	NDA	NDA	NDA	NDA
Idaho	Yes	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	Yes	Yes	Yes
Indiana	Yes	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes	Yes
Kansas	Yes	NDA	NDA	Yes	NDA
Kentucky	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes
Maine	Yes	NDA	NDA	Yes	Yes
Maryland	Yes	Yes	Yes	Yes	Yes
Massachusetts	Yes	NDA	NDA	Yes	NDA
Michigan	Yes	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	NDA	No	Yes	Yes
Montana	Yes	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	No	Yes	Yes
Nevada	Yes	Yes	Yes	Yes	Yes
New Hampshire	Yes	Yes	Yes	Yes	Yes
New Jersey	Yes	Yes	Yes	Yes	Yes
New Mexico	Yes	NDA	NDA	Yes	Yes
New York	Yes	Yes	Yes	Yes	Yes
North Carolina	Yes	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes	Yes	Yes
Ohio	NDA	NDA	NDA	NDA	NDA
Oklahoma	Yes	Yes	Yes	Yes	Yes
Oregon	Yes	Yes	Yes	Yes	Yes
Pennsylvania	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes
South Dakota	Yes	Yes	Yes	Yes	Yes
Tennessee	Yes	NDA	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes	Yes
Utah	Yes	NDA	NDA	Yes	Yes
Vermont	Yes	NDA	NDA	Yes	NDA
Virginia	Yes	Yes	Yes	Yes	Yes
Washington	Yes	Yes	Yes	Yes	Yes
West Virginia	Yes	NDA	NDA	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes
Wyoming	Yes	Yes	Yes	Yes	Yes

NDA=No definition available.

Source: Information on state definitions was compiled from individual state library agency reporting instructions covering 1991 through 1993 statistical reporting periods. FSCS definitions were from The DECPLUS User's Guide (National Center for Education Statistics, Washington, DC 1993). See Appendix B for additional information.

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Table 1-3. Percentage Distribution of Operating Income Variables in the 1991 FSCS Public Library Statistics

State or area	Operating income from:			
	Local government	State government	Federal government	Other income
	(1)	(2)	(3)	(4)
United States	76.8	13.1	1.2	9.0
Alabama	78.7	11.3	2.6	7.4
Alaska	87.9	7.2	0.6	4.4
Arizona	96.7	0.9	1.1	1.3
Arkansas	71.2	17.0	2.7	9.2
California	88.1	4.5	1.1	6.3
Colorado	91.9	1.7	1.1	5.3
Connecticut	86.2	1.8	0.3	11.7
Delaware	71.7	11.7	1.3	15.3
District of Columbia	94.4	0.0	2.9	2.7
Florida	85.1	8.5	2.0	4.4
Georgia	70.7	22.9	1.4	5.1
Hawaii	0.0	95.3	2.9	1.7
Idaho	81.0	2.7	1.3	14.9
Illinois	81.9	6.2	1.2	10.8
Indiana	80.7	10.3	1.5	7.5
Iowa	89.0	2.2	1.2	7.6
Kansas	93.1	2.7	1.2	3.0
Kentucky	77.1	10.1	1.4	11.3
Louisiana	86.5	4.9	1.7	6.9
Maine	71.9	2.9	0.1	25.2
Maryland	73.8	12.0	1.0	13.1
Massachusetts	82.7	11.6	0.4	5.4
Michigan	79.8	9.7	1.0	9.5
Minnesota	88.0	5.0	1.3	5.8
Mississippi	73.9	13.8	3.6	8.8
Missouri	85.8	2.4	2.7	9.1
Montana	82.9	3.8	3.1	10.2
Nebraska	90.4	1.6	2.1	5.9
Nevada	92.8	0.5	2.3	4.4
New Hampshire	88.7	0.0	0.5	14.1
New Jersey	88.8	4.3	1.0	5.8
New Mexico	80.8	14.0	0.6	4.6
New York	69.7	10.4	1.0	18.9
North Carolina	77.8	13.4	1.8	6.9
North Dakota	77.1	10.3	1.6	11.1
Ohio	16.3	75.9	0.3	7.4
Oklahoma	85.9	5.4	1.5	7.2
Oregon	88.4	0.8	0.9	10.0
Pennsylvania	63.7	19.2	1.4	15.6
Rhode Island	80.7	2.5	0.9	16.0
South Carolina	83.6	9.6	1.8	5.0
South Dakota	90.9	0.0	3.1	6.0
Tennessee	66.9	11.7	6.5	14.9
Texas	95.7	0.1	0.9	3.3
Utah	89.8	2.8	1.5	6.0
Vermont	63.2	0.3	0.0	36.9
Virginia	83.9	9.1	1.0	6.0
Washington	92.1	2.4	0.5	4.9
West Virginia	51.2	33.7	2.6	12.5
Wisconsin	89.7	4.1	0.7	5.5
Wyoming	91.4	0.0	0.5	8.1

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," (National Center for Education Statistics, 1993).

Table 1-4. State Expenditure Variable Definitions Compared to the 1991 FSCS Public Library Statistics Program Definitions

State or area	State definition of variable						
	"Salaries and wages"	"Employee benefits"	"Total staff expenditures"	"Collection expenditure"	"Other operating expenditure"	"Total operating expenditure"	"Capital outlay"
	conforms to 1991 FSCS definition?						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arizona	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	Yes	Yes	Yes	Yes	Yes	Yes	Yes
District of Columbia	NDA	NDA	NDA	NDA	NDA	NDA	NDA
Florida	No	No	No	Yes	Yes	No	Yes
Georgia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii	NDA	NDA	NDA	NDA	NDA	NDA	NDA
Idaho	No	No	No	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Indiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Iowa	Yes	Yes	Yes	Yes	Yes	No	Yes
Kansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Maine	NDA	NDA	NDA	Yes	Yes	NDA	Yes
Maryland	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	NDA	NDA	NDA	Yes	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Montana	No	No	No	Yes	Yes	Yes	Yes
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Hampshire	NDA	NDA	NDA	Yes	Yes	Yes	Yes
New Jersey	Yes	Yes	Yes	Yes	Yes	Yes	Yes
New Mexico	NDA	NDA	NDA	Yes	Yes	Yes	Yes
New York	Yes	Yes	Yes	Yes	Yes	Yes	Yes
North Carolina	NDA	NDA	NDA	Yes	Yes	Yes	Yes
North Dakota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ohio	NDA	NDA	NDA	NDA	NDA	NDA	NDA
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Oregon	NDA	NDA	NDA	Yes	Yes	Yes	Yes
Pennsylvania	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes
South Dakota	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Tennessee	No	No	No	Yes	Yes	Yes	Yes
Texas	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Utah	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Washington	Yes	Yes	Yes	Yes	Yes	Yes	Yes
West Virginia	NDA	NDA	NDA	Yes	Yes	Yes	Yes
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wyoming	No	No	No	Yes	Yes	Yes	Yes

NDA=No definition available.

Source: Information on state definitions was compiled from individual state library agency reporting instructions covering 1991 through 1993 statistical reporting periods. FSCS definitions were from the The DECPLUS User's Guide (National Center for Education Statistics, Washington, DC 1993). See Appendix B for additional information.

Table 1-5. Salary and Wage Expenditures: 1991
FSCS Public Library Statistics

State or area	1991 population (In thousands)	Salary expenditures (dollars)	Per capita salary expenditures (dollars)
	(1)	(2)	(3)
United States	252,177	$2,266,073,123	$8,986
Alabama	4,089	19,149,861	4,683
Alaska	570	7,326,426	12,853
Arizona	3,750	29,465,848	7,858
Arkansas	2,372	7,776,995	3,279
California	30,380	281,686,208	9,272
Colorado	3,377	35,711,692	10,575
Connecticut	3,291	51,514,962	15,653
Delaware	680	3,322,188	4,886
District of Columbia	598	13,252,000	22,161
Florida	13,277	84,518,236	6,366
Georgia	6,623	42,227,061	6,376
Hawaii	1,135	13,163,058	11,597
Idaho	1,039	5,528,593	5,321
Illinois	11,543	121,142,463	10,495
Indiana	5,610	56,132,359	10,006
Iowa	2,795	21,046,479	7,530
Kansas	2,495	17,006,229	6,816
Kentucky	3,713	16,118,542	4,341
Louisiana	4,252	27,006,313	6,351
Maine	1,235	8,603,193	6,966
Maryland	4,860	69,222,539	14,243
Massachusetts	5,996	82,580,718	13,773
Michigan	9,368	74,664,592	7,970
Minnesota	4,432	51,954,683	11,723
Mississippi	2,592	10,522,873	4,060
Missouri	5,158	35,662,319	6,914
Montana	808	3,858,413	4,775
Nebraska	1,593	9,840,421	6,177
Nevada	1,284	9,639,204	7,507
New Hampshire	1,105	11,349,456	10,271
New Jersey	7,760	109,022,702	14,049
New Mexico	1,548	7,949,362	5,135
New York	18,058	284,217,427	15,739
North Carolina	6,737	41,729,798	6,194
North Dakota	635	2,782,406	4,382
Ohio	10,939	152,612,142	13,951
Oklahoma	3,175	16,748,445	5,275
Oregon	2,922	23,601,398	8,077
Pennsylvania	11,961	73,623,570	6,155
Rhode Island	1,004	10,631,447	10,589
South Carolina	3,560	16,667,581	4,682
South Dakota	703	4,307,724	6,128
Tennessee	4,953	22,641,507	4,571
Texas	17,349	79,889,460	4,605
Utah	1,770	13,777,935	7,784
Vermont	567	3,580,367	6,315
Virginia	6,286	58,631,490	9,327
Washington	5,018	60,322,400	12,021
West Virginia	1,801	7,862,219	4,365
Wisconsin	4,955	49,242,143	9,938
Wyoming	460	5,237,676	11,386

Sources: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National. Center for Education Statistics, 1993). Population data from Bureau of th Census, "Current Population Reports," Series P-25, July, 1992.

Table 1-6. Expenditures for Employee Benefits: 1991
FSCS Public Library Statistics Program

State or area	1991 population (in thousands)	Expenditures for employee benefit (dollars)	Per capita benefits expenditures (dollars)
	(1)	(2)	(3)
United States	252,177	$485,247,304	$1,924
Alabama	4,089	4,170,800	1,020
Alaska	570	2,626,634	4,608
Arizona	3,750	6,572,890	1,753
Arkansas	2,372	1,406,713	593
California	30,380	64,735,405	2,131
Colorado	3,377	7,293,586	2,160
Connecticut	3,291	5,227,613	1,588
Delaware	680	730,637	1,074
District of Columbia	598	1,974,000	3,301
Florida	13,277	27,084,247	2,040
Georgia	6,623	9,314,437	1,406
Hawaii	1,135	0	0
Idaho	1,039	1,319,511	1,270
Illinois	11,543	22,647,006	1,962
Indiana	5,610	11,702,682	2,086
Iowa	2,795	3,507,468	1,255
Kansas	2,495	2,923,143	1,172
Kentucky	3,713	3,167,091	853
Louisiana	4,252	5,909,145	1,390
Maine	1,235	1,267,630	1,026
Maryland	4,860	10,048,976	2,068
Massachusetts	5,996	1,566,873	261
Michigan	9,368	18,967,934	2,025
Minnesota	4,432	9,139,176	2,062
Mississippi	2,592	2,280,505	880
Missouri	5,158	6,811,520	1,321
Montana	808	709,817	878
Nebraska	1,593	1,859,869	1,168
Nevada	1,284	2,682,335	2,089
New Hampshire	1,105	1,310,179	1,186
New Jersey	7,760	32,074,209	4,133
New Mexico	1,548	2,053,536	1,327
New York	18,058	57,945,570	3,209
North Carolina	6,737	9,428,240	1,399
North Dakota	635	393,894	620
Ohio	10,939	35,245,550	3,222
Oklahoma	3,175	3,587,443	1,130
Oregon	2,922	6,847,488	2,343
Pennsylvania	11,961	19,139,580	1,600
Rhode Island	1,004	1,914,887	1,907
South Carolina	3,560	4,095,281	1,150
South Dakota	703	790,909	1,125
Tennessee	4,953	4,486,492	906
Texas	17,349	16,606,502	957
Utah	1,770	3,823,805	2,160
Vermont	567	591,967	1,044
Virginia	6,286	12,978,713	2,065
Washington	5,018	15,743,949	3,137
West Virginia	1,801	1,824,699	1,013
Wisconsin	4,955	15,399,268	3,108
Wyoming	460	1,317,500	2,864

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National. Center for Education Statistics, 1993). Population data from Bureau of the Census, Current Population Reports, Series P-25, July, 1992.

Table 1-7. Reporting "On Behalf Of" Income by State: 1991 FSCS Public Library Statistics

State or area	Instructions for income "on behalf of" library on report form?	Income "on behalf of" library reported?	Notes found on annual report form
	(1)	(2)	(3)
Alabama	Yes	Yes	"Pays direct on behalf of" - county
Alaska	No	No	
Arizona	No	No	
Arkansas	No	No	
California	Yes	No	"Report salaries and wages paid from library budget"
Colorado	Yes	No	Employee benefits: "benefits paid from library budget"
Connecticut	No	No	
Delaware	No	No	
District of Columbia	NDA	NDA	
Florida	No	No	
Georgia	Yes	Yes	"SUPPORT ON BEHALF OF LIBRARIES..."
Hawaii	NDA	NDA	
Idaho	Yes	Yes	"Expenditures made by other gov agencies for your PL..."
Illinois	Yes	No	"Do NOT include funds spent by others for the benefit of the library."
Indiana	No	No	
Iowa	No	No	
Kansas	Yes	No	"Only that part of any employee benefits paid out of p.l. budget..."
Kentucky	No	No	
Louisiana	Yes	No	"Only that part of any employee benefits paid out of p.l. budget..."
Maine	No	No	
Maryland	Yes	No	"Benefits if paid by library."
Massachusetts	Yes	No	"Exclude salaries paid by other municipal departments."
Michigan	Yes	No	"List only expenditures paid from library funds."
Minnesota	Yes	Yes	"Report indirect expenditures which are the actual..."
Mississippi	Yes	Yes	City & county direct payments.
Missouri	Yes	No	"Do not report...or other employees paid from funds other than the library's.
Montana	No	No	
Nebraska	Yes	No	"If these benefits ARE NOT PAID from the library budget, mark N/K."
Nevada	Yes	No	"If the salaries and wages are paid directly from the library's budget."
New Hampshire	Yes	Yes	"employee benefits...if these are paid by the town as a..."
New Jersey	No	No	"In cases where local sponsors (e.g. municipalities or districts) directly pay..."
New Mexico	Yes	Yes	"Indirect income"
New York	Yes	Yes	
North Carolina	Yes	Yes	"Indirect Income"
North Dakota	No	No	
Ohio	NDA	NDA	
Oklahoma	No	No	
Oregon	Yes	Yes	"If benefits are not paid from the library budget mark "N/A"
Pennsylvania	No	No	
Rhode Island	Yes	Yes	employee benefits "paid from other sources" not library budget.
South Carolina	Yes	Yes	"If these benefits are not paid from the library budget..."
South Dakota	Yes	No	"if paid from the library budget..."
Tennessee	No	No	
Texas	No	No	
Utah	No	No	
Vermont	No	No	
Virginia	Yes	Yes	"...funds expended for library purposes...not part of library budget"
Washington	No	No	
West Virginia	No	No	
Wisconsin	No	No	
Wyoming	No	No	

NDA=No definition available.

Source: Information compiled from individual state library agency reporting instructions covering 1991 through 1993 statistical reporting periods. See Appendix B for additional information.

CHAPTER 2. COMPARISON OF FSCS/PLS DATA TO SECONDARY SOURCES

Section 2.0 Background

The financial statistics in the FSCS/PLS program were compared to secondary sources that contained measures of library finances. The objective was to identify discrepancies, if any, and explore reasons for them. In this way, it could be determined whether the FSCS/PLS program measures were reasonable and whether the FSCS/PLS measures contained data that could be misinterpreted or that needed clarification. Comparison to secondary sources also would serve to verify the FSCS/PLS data where similarities existed.

Portions of four other datasets containing public library financial statistics were examined during this phase of the evaluation. These were the Bureau of the Census annual survey of government finances, statistics from individual state library directories, the Public Library Data Service (PLDS) annual survey, and statistics on library grants reported by the Department of Education.

There were several practical issues that made comparisons with the secondary sources difficult. The two most noteworthy were differences in the definitions among the sources used, and differences in the time periods covered by the sources. The effect of these is described, when applicable, in the discussion about each source.

Section 2.1 FSCS/PLS Compared To Census Bureau Statistics On Governments

The FSCS/PLS program financial statistics were compared to Bureau of the Census statistics representing governmental expenditure on libraries. The "library" function in the *Classification Manual on Government Finances and Employment* is defined as:

> *Establishment and provision of libraries for use by the general public and the technical and financial support of privately-operated libraries.*[2]

The category includes spending on public, community, consolidated, and regional libraries--in other words it is comprehensive with respect to the library function, regardless of terminology used to describe a library. It specifically excludes law, medical, and other special libraries not serving the general public, as well as libraries operated by public schools or community colleges for the limited benefit of students and teachers.

Two comparisons were made. First, at the state aggregate level, FSCS/PLS total operating expenditure amounts were compared to Census Bureau current operation expenditure. The definitions for the type of spending are similar--both exclude spending on fixed plant and assets. Table 2-1 shows the statistical comparisons for the state aggregate levels.

There are many factors that affect the statistics in table 2-1. Timing is one, with the 1991 FSCS/PLS reporting year differing for almost one-half the states compared to the Census Bureau 1991 reporting year. Note that table 2-1 includes an "adjusted" FSCS/PLS column. This was compiled by using 1990 FSCS/PLS aggregates for selected states that had reporting periods falling within the fiscal year 1991 Census Bureau definition fiscal years (ending between July 1, 1990 and June 30, 1991). Making the adjustment for the timing factor improved the comparability of the statistics.

Another factor is that the Census Bureau statistics are estimates based upon a sample survey, and therefore are subject to sampling and estimation errors. The FSCS/PLS statistics contain no such errors since they represent a complete census enumeration. Other influential factors include vastly different data collection techniques, and to some degree the differences in definition applied to the respondent units (governments versus public libraries).

Direct comparison of state aggregate statistics for the 1991 reporting period show that Census Bureau current expenditure for libraries is within 10 percent of FSCS/PLS total operating expenditure in 19 states, between 10 and 25 percent in 22 states, greater than 25 percent in 9 states. (No comparison was made for Hawaii, which has a state-operated public library system.) However, the direct comparison of the "adjusted" state aggregates yielded better results. For these statistics, which reflect time periods that are more closely related, there were 27 states within 10 percent, another 15 between 10 and 25 percent, and 8 states with differences of over 25 percent (table 2-1, column 9).

Further review of the eight states with largest differences provided some explanation for the difference. The largest

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[2] *Classification Manual on Government Finances and Employment, page 52.*

discrepancy was found in Ohio. In this case, the FSCS/PLS data were correct. The Census Bureau numbers understated library expenditure, but an exact measure of the extent was impossible to make. However, the lower Census Bureau number was partly the result of the existence of joint school/community public libraries. Census Bureau data collection was such that the library portion of school spending was reported as part of the elementary and secondary education expenditure of the school systems, rather than as a library activity.

Differences for Pennsylvania were found to be partly the result of incorrect classification in the Census Bureau statistical series. In this case, some public libraries are nonprofit corporations that fall outside the scope of the Census Bureau's definition for the government sector. Other public libraries in Pennsylvania are established as municipal authorities. These latter entities are special district governments that perform a variety of services, and their expenditures are frequently classified as "miscellaneous " in the Census Bureau's system, rather than under a specific function. In any event, no exact measure of the influence of these two factors on the Census Bureau library spending numbers could be determined. The FSCS/PLS numbers were deemed more accurate.

In Maine, Vermont, West Virginia, and several other states, there were some public libraries operated jointly by schools and other local governments. The situation is similar to that found in the Census Bureau statistics for Ohio. Consequently, the FSCS/PLS statistics on library operating expenditure are more accurate than the Census Bureau aggregate measures.

The only other state where a specific factor could be identified was New York. The FSCS/PLS statistics on total operating expenditure were overstated slightly--by about seven percent. This was due to the inclusion of the local regional library systems in the public library dataset. As described in previous evaluation studies, these systems do not meet the FSCS criteria for a public library and would be excluded from the FSCS/PLS listing if the FSCS adhered to a strict definition and did not allow for state discretion in reporting.

Table 2-2 contains a comparison of FSCS/PLS and Census Bureau statistics on capital outlay. These were considered of very limited usefulness. Census Bureau amounts on capital outlay could include spending by a government entity other than the public library, a common occurrence. To further complicate the comparison, some states have "library building corporations" that are generally excluded from Census Bureau statistics on governments because they are considered private or nonprofit activities.

Unlike for the operating expenditure, the Census Bureau amounts for capital outlay are generally greater than the FSCS/PLS amounts. The latter are limited to public library budgets and could exclude parent government construction.

There are no statistics in the Census Bureau series equivalent to the FSCS/PLS statistics on operating income. Hence, no comparisons could be made for the operating income variables.

A second set of comparisons between the Census Bureau and FSCS/PLS statistics involved individual libraries. For seven states selected at random, statistics were taken from the Census Bureau's annual survey of local government finances. All instances of current expenditure in the library function were identified, by government unit. For each, an attempt was made to match the government unit to a public library found in the FSCS/PLS program file. Where a match could be made between the government unit and the public library, the total operating expenditure (FSCS/PLS) was compared to the library function current expenditure (Census Bureau). Results are summarized in table 2-3. The number of matches varied by state:[3]

Iowa	86	(out of 513 in FSCS/PLS)
Montana	13	(out of 82 in FSCS/PLS)
New Mexico	32	(out of 63 in FSCS/PLS)
North Carolina	52	(out of 73 in FSCS/PLS)
Ohio	20	(out of 250 in FSCS/PLS)
Pennsylvania	125	(out of 448 in FSCS/PLS)
Wisconsin	357	(out of 379 in FSCS/PLS)

Where matches did occur, the FSCS/PLS and Census Bureau aggregates for the matched libraries were very close in six states. Even in Ohio, which had the largest average absolute difference among the individual library

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[3]*The number of matches was influenced by several factors, the most important being that the Census Bureau 1991 annual survey of local governments used a sample panel rather than canvassing all local governments. Hence matches were not an indication of coverage in either the FSCS/PLS program or the Census Bureau directory of governments.*

matches, averages were only about 12 percent different. In Pennsylvania, review of the reporting revealed that the data in the FSCS/PLS for 1991 represented an 18 month time period (January 1990 to June 1991), compared to the 12 month time period for the Census Bureau. Taking two-thirds of the amounts reported for the Pennsylvania libraries (which would be an approximation for a 12 month instead of an 18 month timeframe) would yield total operating expenditure amounts more similar to those found in the Census Bureau data.

In summary, the broad comparisons of FSCS/PLS to Census Bureau statistics on total operating expenditure showed the FSCS/PLS numbers to be very reasonable. In some respects, the FSCS/PLS is a better measure of library financial activity than the Census Bureau statistics. The FSCS/PLS statistics include income specific to library activities, and the expenditure statistics detail spending by type. The FSCS/PLS also seem to avoid problems created by government structure, such as school-operated public libraries in several states, that might be causing the Census Bureau library expenditures to be understated.

Section 2.2 FSCS/PLS Compared To State Directories

All state library agencies compile directories of libraries and library services, usually on an annual basis. Some of these directories, as collected and used for the *Report on Coverage Evaluation*, contained statistics on the financial activities of the public libraries. For ten states, the statistics covered 1991 financial activity that corresponded timewise to the 1991 FSCS/PLS program statistics contained in the dataset. Tables 2-4 and 2-5 display the reported amounts and percent differences, respectively, between the FSCS/PLS program and the 10 state directories. The percentages in table 2-5 use the state directory amounts as the base and measure the amount of the difference as reported in the FSCS/PLS program data.

While the comparisons were limited in scope, they support the contentions from Chapter 1 of this report, about the most difficult variables to define and measure. These are (in terms of definitional agreement and data collection) capital outlay, operating income from state government, and operating income from federal government. Amounts reported in the two sets of sources for these three variables generally showed the largest differences.

It was evident from these 10 comparisons that the FSCS/PLS dataset was not always "independent" from the state directories. This condition resulted from similar, and sometimes identical, definitions for the variables being measured. This fact was often explicitly stated in the state directories. For example, the Idaho directory indicated that its "*Report Form complies with the Federal/State Cooperative System for Public Library Data (FSCS).*"[4]

In Georgia, the state and FSCS/PLS statistics were essentially identical for all variables. In Maine, with limited data available from the state directory, there were still three variables containing aggregates that were nearly identical. In Florida, all the variables were nearly identical, with exception for operating income from the federal government. The four variables compared in Illinois also showed less than a one percent difference.

One factor that affected the state directory aggregates, and hence the comparisons to the FSCS/PLS dataset, was coverage in the FSCS/PLS program. For Minnesota, the totals in the state directory included the financial activities of the 12 regional library systems that existed during the 1991 reporting period. Only three of the 12 were classified as public libraries for FSCS/PLS purposes. It was possible to adjust some of the variables to deduct the operating income and expenditure of the remaining nine regional systems. However, the adjustments were partial, because of a lack of detail for selected systems and for capital outlay.

With the partial adjustments, the percent differences shown in table 2-5 changed very little for total income and total staff expense. Reported collection expense became nearly identical in the two sources. Only the variable for operating income from state government changed dramatically. By netting out amounts of the regional systems, the total "state government" income declined from $5.9 million to $3.5 million. Hence the FSCS/PLS amount for this variable became 29 percent greater than the amount calculated from the state directory, instead of 30 percent less. This might reflect the role of the regional systems as conduits for state funds to the local public libraries. It is possible that state funds through the regional systems are shown in the FSCS/PLS as "state income," but as "local government income" in the state directory. In any event, the comparisons do not

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[4] *Idaho Public Library Statistics FY 1992 (Idaho State Library, page 2).*

seem valid and the FSCS/PLS amount was considered correct.

Coverage could be a factor in the differences found for the Texas data. There are ten library systems in Texas, comprised of member local public libraries. The aggregates in the Texas directory did not specify whether system financial transactions were included in the reported totals. State directory numbers were larger than FSCS/PLS numbers for all of the operating income and operating expenditure variables except for the state government income, with the latter variable reported at low levels in both sources relative to total income.

Comparisons between the FSCS/PLS dataset and the state directories were limited to the states shown in tables 2-4. Despite differences in the levels reported for some variables, there was no support for a finding of incorrect data in the FSCS/PLS dataset. Coverage issues could explain part of the difference.

For several states, comparisons were made between the directories and the 1992 FSCS/PLS dataset measures. These were Alabama, California, Idaho, Illinois, Nevada, Virginia, and West Virginia. The results of these comparisons were similar to those found for the 1991 statistics. That is, similarity of definitions yielded measures that were close, with aggregate differences attributable to coverage differences to a large extent. Again, the largest differences were found for the measures of capital outlay, and operating income from state and local governments.

Section 2.3 FSCS/PLS Compared To PLDS

The PLDS is a dataset compiled by the Public Library Association, a subagency of the American Library Association. The PLDS is compiled annually and contains key statistics, including finances, on public libraries. Most of the financial categories in the PLDS are the same or similar to the categories for which data are collected by the FSCS for its annual census. This allowed for a direct comparison between the two sources, but only for individual public libraries. The PLDS statistics are neither aggregated by state nor compiled to represent statistically valid national aggregates.

There are differences in collection methods between the PLDS and FSCS/PLS programs. The FSCS relies totally on the state data coordinators for the collection of public library data. This provides some consistency in the interpretation of definitions at the state level. The PLDS uses a questionnaire to collect data from the respondent public library units, which in 1993 (fiscal year 1992 data) included 630 public libraries. The majority of the largest public libraries are canvassed for the PLDS, with statistics published annually in the *Statistical Report*. This report is a valuable rapid feedback for users of public library data.

The comparison of the two data series was made for total operating income, covering the 1992 reporting periods for both series. The dataset was sorted by size of population served, which was the sort applied in the *Statistical Report '93* (containing the PLDS data). The first 500 public libraries in the FSCS/PLS dataset were matched to the 630 libraries of the PLDS dataset. There were 327 matches, shown for reference in table format in appendix C.

Of the public libraries that were matched between the two datasets, total operating income for fiscal year 1992 differed by 8.7 percent (the FSCS/PLS aggregate being higher). Total operating income differed by over 10 percent in only 49 of the public libraries, as summarized below:

Percentage Difference	Number of Public Libraries
10% or more	27
0.1% to 9.9%	63
0%	113
-0.1% to -9.9%	101
-10% or more	22

It should be noted that the total operating income of the 328 matched libraries was $2,566,230,206, which represented 50 percent of the total reported for all 8,946 public libraries contained in the 1992 FSCS/PLS dataset.

The ten public libraries below had large reported differences in total operating income (see table 2-6 and appendix C for more detail):

	Total operating income ($000) in:	
Public Library	FSCS/PLS	PLDS
Chicago (IL)0	216,967	72,581
New York (NY)	126,416	61,517
Las Vegas-Clark County (NV)	21,733	11,993
Columbus Metropolitan (OH)	33,245	27,029

Public Library	FSCS/PLS	PLDS
San Diego (CA)	24,105	17,341
Boston (MA)	24,285	27,880
Baltimore County (MD)	21,552	24,006
Ocean County (NJ)	10,635	11,729
Atlanta-Fulton Public (GA)	16,476	14,090
San Bernardino (CA)	8,950	10,412

Explanations were found for some of these cases. For the Chicago, Las Vegas, and Columbus public libraries, the reporting differences had to do with the classification of funds for capital outlay. This is described more fully in Chapter 3.

For individual public libraries the totals differed only by small amounts except for few public libraries (for example, Chicago and New York). The differences are not surprising since the PLDS numbers are collected before final figures are sometimes reported.

Since sometimes the PLDS amount was larger than the FSCS/PLS amount and vice versa, the sum of these differences under-reported the total absolute difference between public libraries contained on both sources. The total percent absolute difference between the two datasets was still a low 14.5 percent. The conclusion is that the FSCS/PLS dataset is quite accurate and the PLDS survey is a very good predictor of the final figures. There is one cautionary note, however: Because ultimately there is reliance on the same sources, the two datasets are not entirely independent even though different methodology is used.

Section 2.4 FSCS/PLS Compared To Federal Library Grant Data

The federal government distributes several grants in support of the Nation's public libraries. The principal federal support program is the Library Services and Construction Act (LSCA), operated by the Office of Library Programs, Office of Educational Research and Improvement (OERI), United States Department of Education. The LSCA includes several distinct titles, each of which targets a different library activity.

Comparisons of LSCA dollar obligations to the FSCS/PLS statistics were of limited value. The funds allocated under the different titles are awarded in the first instance to the state governments, which have considerable discretion over the subsequent within state allocation (including the amounts to be allocated, since the states can retain funds for their own projects).

Appendix D contains two series of data -- the fiscal year 1991 federal grant obligations to the states, and the state totals reported as operating income from the federal government in the 1991 FSCS/PLS. The federal obligation represents only the amount for title I of the LSCA.[5] Title II grants are for construction, and should not be treated as part of operating income in the FSCS/PLS. It is noted that there are other grants available to public libraries, and to state library agencies. Hence the amount of operating income from the federal government reported in the FSCS/PLS could include funds other than title I. On the other hand, the comparisons are limited because the federal funds do not accrue in their entirety to local public libraries. In fact, an important intent of the LSCA is to promote inter-library cooperation, the establishment of regional networks, and services for geographic areas inadequately covered under current local library structures.

The effect on the comparative data is difficult to gauge. However, because of the state discretion in re-allocating funds, the expected LSCA title I grant obligation data should exceed the amounts reported in the FSCS/PLS program. This was the case in all but four states -- Florida, Illinois, Indiana, and Missouri. In a fifth state (Vermont), no federal funds were reported in the FSCS/PLS, for either the 1991 or the 1992 reporting periods.

The funds displayed in appendix D do not include LSCA Title III funds which mainly go to support regional library systems or cooperatives among public, academic, school and special libraries.

Appendix D shows that although the two sources fall in the same range of figures, the amount recorded as grants by OERI is much higher than that recorded in the FSCS/PLS dataset.

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[5] *These are the obligations awarded under Catalog of Federal Domestic Assistance program number 84.034. The amounts were obtained from the Department of Education, Office of Financial Management and Control.*

States with high relative discrepancies (over 300 percent differences) were Delaware, Massachusetts, Montana, New Hampshire, New Mexico, and North Dakota. The OERI data do not include a figure for Tennessee.

Table 2-1. Comparison of Total Operating Expenditures, 1991: FSCS/PLS Vs. Census Bureau

State or area	** 1991 population (000)	FSCS expenditure		Census Bureau		FSCS adjusted total ($000)	Adjusted per capita expenditure	Percent difference FSCS 91 to census 91	Percent difference FSCS adjusted 91 to Census 91
		Total ($000)	Per capita	Total ($000)	Per capita				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	252,177	$4,323,938	$17.15	$3,525,332	$13.98	$4,216,979	$16.72	18.5	16.4
Alabama	4,089	39,935	9.77	28,073	6.87	36,213	8.86	29.7	22.5
Alaska	570	16,415	28.80	14,547	25.52	16,415	28.80	11.4	11.4
Arizona	3,750	59,394	15.84	53,875	14.37	59,394	15.84	9.3	9.3
Arkansas	2,372	14,873	6.27	13,345	5.63	14,873	6.27	10.3	10.3
California	30,380	532,219	17.52	522,664	17.20	532,219	17.52	1.8	1.8
Colorado	3,377	67,540	20.00	58,456	17.31	63,156	18.70	13.5	7.4
Connecticut	3,291	82,752	25.14	70,138	21.31	82,752	25.14	15.2	15.2
Delaware	680	6,312	9.28	5,907	8.69	6,312	9.28	6.4	6.4
District of Columbia	598	21,615	36.15	18,753	31.36	21,615	36.15	13.2	13.2
Florida	13,277	192,973	14.53	160,512	12.09	172,174	12.97	16.8	6.8
Georgia	6,623	78,393	11.84	51,998	7.85	78,393	11.84	33.7	33.7
Hawaii	1,135	21,489	18.93	377	0.33	21,489	18.93	98.2	98.2
Idaho	1,039	11,233	10.81	8,678	8.35	10,254	9.87	22.7	15.4
Illinois	11,543	231,293	20.04	208,865	18.09	231,293	20.04	9.7	9.7
Indiana	5,610	117,148	20.88	100,918	17.99	129,354	23.06	13.9	22.0
Iowa	2,795	40,151	14.37	42,989	15.38	40,151	14.37	-7.1	-7.1
Kansas	2,495	33,203	13.31	32,911	13.19	33,466	13.41	0.9	1.7
Kentucky	3,713	33,387	8.99	28,886	7.78	33,387	8.99	13.5	13.5
Louisiana	4,252	53,269	12.53	46,856	11.02	52,152	12.27	12.0	10.2
Maine	1,235	15,454	12.51	10,656	8.63	15,454	12.51	31.0	31.0
Maryland	4,860	118,087	24.30	110,990	22.84	118,087	24.30	6.0	6.0
Massachusetts	5,996	123,749	20.64	117,429	19.58	123,749	20.64	5.1	5.1
Michigan	9,368	144,551	15.43	112,941	12.06	144,551	15.43	21.9	21.9
Minnesota	4,432	90,058	20.32	76,271	17.21	84,137	18.98	15.3	9.3
Mississippi	2,592	19,620	7.57	11,877	4.58	19,448	7.50	39.5	38.9
Missouri	5,158	73,158	14.18	60,995	11.83	67,274	13.04	16.6	9.3
Montana	808	7,189	8.90	7,208	8.92	7,189	8.90	-0.3	-0.3
Nebraska	1,593	19,609	12.31	16,664	10.46	18,570	11.66	15.0	10.3
Nevada	1,284	19,719	15.36	17,790	13.86	19,719	15.36	9.8	9.8
New Hampshire	1,105	18,847	17.06	16,674	15.09	18,014	16.30	11.5	7.4
New Jersey	7,760	206,384	26.60	157,455	20.29	193,674	24.96	23.7	18.7
New Mexico	1,548	16,227	10.48	16,437	10.62	16,227	10.48	-1.3	-1.3
New York	18,058	546,215	30.25	339,430	18.80	534,166	29.58	37.9	36.5
North Carolina	6,737	79,578	11.81	82,511	12.25	79,578	11.81	-3.7	-3.7
North Dakota	635	5,483	8.63	4,778	7.52	4,438	6.99	12.9	-7.7
Ohio	10,939	307,298	28.09	149,566	13.67	281,786	25.76	51.3	46.9
Oklahoma	3,175	31,708	9.99	23,890	7.52	31,708	9.99	24.7	24.7
Oregon	2,922	48,457	16.58	45,065	15.42	47,457	16.24	5.0	5.0
Pennsylvania	11,961	147,918	12.37	89,768	7.51	147,918	12.37	39.3	39.3
Rhode Island	1,004	17,444	17.37	13,718	13.66	17,444	17.37	21.4	21.4
South Carolina	3,560	33,716	9.47	32,514	9.13	33,716	9.47	3.6	3.6
South Dakota	703	7,654	10.89	6,612	9.41	7,307	10.39	13.6	9.5
Tennessee	4,953	41,906	8.46	33,718	6.81	41,096	8.30	18.0	18.0
Texas	17,349	149,886	8.64	146,402	8.44	149,886	8.64	2.3	2.3
Utah	1,770	27,062	15.29	24,615	13.91	24,597	13.90	9.0	-0.1
Vermont	567	7,113	12.54	4,386	7.74	7,113	12.54	38.3	38.3
Virginia	6,286	112,512	17.90	109,198	17.37	112,512	17.90	2.9	2.9
Washington	5,018	115,248	22.97	100,871	20.10	99,971	19.92	12.5	-0.9
West Virginia	1,801	16,133	8.96	10,362	5.75	16,133	8.96	35.8	35.8
Wisconsin	4,955	94,003	18.97	96,458	19.47	88,838	17.93	-2.6	-8.6
Wyoming	460	10,160	22.09	9,335	20.29	10,160	22.09	8.1	8.1

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National Center for Education Statistics, 1993) and Annual Survey of Government Finances, 1991 (Bureau of the Census). Population from Bureau of the Census, "Current Population Reports," Series P-25 (July, 1992).

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Table 2-2. Comparison of Statistics on Capital Expenditures for 1991

State or area	1991 population (In thousands)	FSCS Public Library Statistics		Census Bureau	
		Total expenditures	Per capita expenditures	Total expenditures (in thousand of dollars)	Per capita expenditures
	(1)	(2)	(3)	(4)	(5)
United States	252,177	$514,625,622	$2.04	$635,170	$2.52
Alabama	4,089	4,119,423	1.01	1,212	0.30
Alaska	570	280,293	0.49	1,117	1.96
Arizona	3,750	7,952,972	2.12	13,496	3.60
Arkansas	2,372	1,262,171	0.53	829	0.35
California	30,380	30,573,137	1.01	91,041	3.00
Colorado	3,377	29,260,016	8.66	7,042	2.09
Connecticut	3,291	4,840,179	1.47	3,803	1.16
Delaware	680	764,430	1.12	141	0.21
District of Columbia	598	246,000	0.41	2,878	4.81
Florida	13,277	22,988,162	1.73	45,602	3.43
Georgia	6,623	12,411,118	1.87	25,203	3.81
Hawaii	1,135	2,860,000	2.52	14	0.01
Idaho	1,039	495,930	0.48	501	0.48
Illinois	11,543	47,105,366	4.08	102,007	8.84
Indiana	5,610	20,883,991	3.72	21,272	3.79
Iowa	2,795	4,430,524	1.59	5,128	1.83
Kansas	2,495	5,331,085	2.14	374	0.15
Kentucky	3,713	3,212,510	0.87	11,114	2.99
Louisiana	4,252	5,554,230	1.31	6,000	1.41
Maine	1,235	2,910,911	2.36	1,940	1.57
Maryland	4,860	6,775,129	1.39	10,507	2.16
Massachusetts	5,996	31,469,991	5.25	22,888	3.82
Michigan	9,368	20,305,657	2.17	9,024	0.96
Minnesota	4,432	5,676,745	1.28	11,598	2.62
Mississippi	2,592	1,560,785	0.60	1,597	0.62
Missouri	5,158	9,449,817	1.83	7,960	1.54
Montana	808	701,619	0.87	1,841	2.28
Nebraska	1,593	1,651,474	1.04	2,179	1.37
Nevada	1,284	1,537,642	1.20	3,572	2.78
New Hampshire	1,105	2,020,042	1.83	3,176	2.87
New Jersey	7,760	17,643,386	2.27	7,485	0.96
New Mexico	1,548	5,955,215	3.85	2,289	1.48
New York	18,058	24,598,732	1.36	31,224	1.73
North Carolina	6,737	5,131,106	0.76	17,911	2.66
North Dakota	635	539,291	0.85	875	1.38
Ohio	10,939	32,034,502	2.93	35,603	3.25
Oklahoma	3,175	3,048,273	0.96	2,430	0.77
Oregon	2,922	8,414,015	2.88	8,467	2.90
Pennsylvania	11,961	8,879,578	0.74	5,032	0.42
Rhode Island	1,004	8,935,321	8.90	830	0.83
South Carolina	3,560	2,732,388	0.77	17,882	5.02
South Dakota	703	449,194	0.64	715	1.02
Tennessee	4,953	4,621,858	0.93	3,221	0.65
Texas	17,349	12,208,595	0.70	18,720	1.08
Utah	1,770	1,872,034	1.06	2,238	1.26
Vermont	567	192,789	0.34	170	0.30
Virginia	6,286	31,041,428	4.94	23,765	3.78
Washington	5,018	40,029,709	7.98	27,600	5.50
West Virginia	1,801	496,820	0.28	448	0.25
Wisconsin	4,955	16,748,951	3.38	12,985	2.62
Wyoming	460	421,088	0.92	224	0.49

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National Center for Education Statistics, 1993) and Annual Survey of Government Finances, 1991 (Bureau of the Census). Population from Bureau of the Census, "Current Population Reports," Series P-25 (July, 19

Table 2-3. Operating Expenditures for Seven States: 1991

Library name (1)	Number in dataset			Total (based on $ 000)				
	FSCS/PLS dataset		Census dataset	FSCS/PLS dataset		Census dataset	Difference	Percent difference
	In dataset (2)	Matched (3)	(4)	In dataset (5)	Matched (6)	(7)	(8)	(9)
Iowa	513	86	86	$40,151	$26,703	$26,494	(209)	-0.8%
Montana	82	13	13	7,189	1,797	1,769	(28)	-1.6%
New Mexico	63	32	32	16,228	15,148	16,317	1,133	6.9%
North Carolina	73	52	52	79,578	56,560	50,675	(5,885)	-11.6%
Ohio	250	20	20	307,298	138,882	123,233	(15,649)	-12.7%
Pennsylvania	448	125	125	147,918	80,713	54,458	(26,255)	48.2%
Wisconsin	379	357	357	94,003	91,955	97,185	5,230	5.4%

FSCS/PLS = Federal State Cooperative System, Public Library Statistics Program.

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National Center for Education Statistics, 1993) and Annual Survey of Government Finances, 1991 (Bureau of the Census).

Table 2-4. Financial Aggregates Reported in FSCS Public Library Statistics Program Compared to Amounts Reported in State Directories: 1991

Finance variable and source	Amount by state ($000)									
	Florida	Georgia	Illinois	Maine	Minnesota	Nevada	New Hampshire	Oklahoma	Texas	Vermont
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total operating income:										
FSCS/PLS	$213,577	$79,358	$299,911	$16,517	$89,876	$21,475	$18,791	$32,536	$150,690	$7,907
State Directory	212,733	79,358	(X)	(X)	91,817	(X)	18,724	33,613	158,316	8,899
Local government:										
FSCS/PLS	181,758	56,084	245,584	11,871	79,050	19,932	16,665	27,940	141,184	4,994
State Directory	181,794	56,084	246,274	(X)	78,758	(X)	16,214	28,775	149,065	(X)
State government:										
FSCS/PLS	18,083	18,137	18,501	473	4,490	116	0	1,755	144	24
State Directory	18,083	18,137	18,535	(X)	5,862	(X)	(X)	1,751	109	(X)
Federal government:										
FSCS/PLS	4,289	1,076	3,544	15	1,133	491	86	491	1,325	0
State Directory	3,409	1,076	(X)	(X)	1,428	633	(X)	563	1,385	(X)
Other income:										
FSCS/PLS	9,448	4,061	32,283	4,266	5,203	936	2,647	2,349	5,037	2,920
State Directory	9,448	4,061	(X)	(X)	5,769	(X)	(X)	2,525	7,061	(X)
Total operating expenses:										
FSCS/PLS	192,979	78,393	231,293	15,454	90,058	19,719	18,847	31,708	149,886	7,113
State Directory	192,992	78,393	(X)	15,480	84,249	(X)	20,267	32,573	159,616	(X)
Salaries:										
FSCS/PLS	84,578	42,227	121,142	8,603	51,955	9,639	11,350	16,748	79,889	3,581
State Directory	(X)	42,227	(X)	(X)	49,063	(X)	(X)	21,273	83,226	4,609
Benefits:										
FSCS/PLS	27,084	9,314	22,647	1,268	9,139	2,682	1,310	3,587	16,607	592
State Directory	(X)	9,314	(X)	(X)	8,315	(X)	(X)	(X)	20,023	(X)
Total staff:										
FSCS/PLS	111,602	51,541	143,789	9,871	61,094	12,322	12,660	20,335	96,496	4,172
State Directory	111,615	51,541	143,860	9,837	57,388	(X)	(X)	21,273	103,249	(X)
Collection:										
FSCS/PLS	32,351	11,424	35,968	2,418	13,114	3,496	3,396	5,001	24,163	1,209
State Directory	32,351	11,424	36,000	2,386	13,653	(X)	(X)	5,297	26,553	2,516
Other:										
FSCS/PLS	48,955	15,428	51,535	3,165	15,850	3,901	2,791	6,372	29,227	1,772
State Directory	48,955	15,428	(X)	(X)	13,462	(X)	(X)	6,003	29,540	(X)
Capital outlay:										
FSCS/PLS	22,988	12,411	47,105	2,911	1,562	1,538	2,020	3,048	12,209	193
State Directory	22,988	12,411	(X)	(X)	7,862	(X)	(X)	4,421	9,709	(X)

Notes on amounts from state directories:
Nevada - Federal amount excludes construction grants. New Hampshire - total operating expenditure includes capital outlay.
Oklahoma - Salaries amount includes benefits. Texas - Federal amount includes construction grants.
(X) = Not applicable (no data available).
Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National Center for Education Statistics, 1993) and from statistics contained in individual state library agency reports (see Bibliography).

Table 2-5. Percent Difference of Financial Aggregates Reported in State Directories Compared to Amounts Reported in the FSCS/PLS Program: 1991

Finance variable and source	Florida	Georgia	Illinois	Maine	Minnesota	Nevada	New Hampshire	Oklahoma	Texas	Vermont
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total operating income	0.4	0.0	(X)	(X)	-2.2	(X)	0.4	-3.3	-5.1	-12.5
Local government	0.0	0.0	-0.3	(X)	0.4	(X)	2.8	-3.0	-5.6	(X)
State government	0.0	0.0	-0.1	(X)	-30.6	(X)	(X)	0.2	24.3	(X)
Federal government	25.8	0.0	(X)	(X)	-26.0	-28.9	(X)	-14.7	-4.5	(X)
Other income	0.0	0.0	(X)	(X)	-10.9	(X)	(X)	-7.5	-40.2	(X)
Total operating expenses	0.0	0.0	(X)	-0.2	6.5	(X)	3.0	-2.7	-6.5	(X)
Salaries	(X)	0.0	(X)	(X)	5.6	(X)	(X)	-27.0	-4.2	-28.7
Benefits	(X)	0.0	(X)	(X)	9.0	(X)	(X)	(X)	-20.6	(X)
Total staff	0.0	0.0	0.0	0.3	6.1	(X)	(X)	-4.6	-7.0	(X)
Collection	0.0	0.0	0.0	1.3	-4.1	(X)	(X)	-5.9	-9.9	-108.1
Other	0.0	0.0	(X)	(X)	15.1	(X)	(X)	5.8	-1.1	(X)
Capital outlay	0.0	0.0	(X)	(X)	-403.3	(X)	(X)	-45.0	20.5	(X)

(X) = not applicable.

FSCS/PLS = Federal State Cooperative System, Public Library Statistics Program.

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991," printed and electronic dataset versions (National Center for Education Statistics) and Annual Survey of Government Finances, 1991 (Bureau of the Census).

Table 2-6. Total 1992 Operating Income for Selected Libraries: FSCS Public Library Statistics Program Compared to PLDS 1/

Public library name 2/	Amount reported (dollars)		Percent difference
	FSCS/PLS	PLDS	
	(1)	(2)	(3)
Chicago Public Library	$216,967,094	$72,581,467	66.5
Butte County Library	2,361,224	1,039,876	56.0
The New York Public Library	126,415,565	61,517,000	51.3
Mesa Public Library	5,887,163	2,887,163	51.0
Las Vegas-Clark County District Library	21,732,518	11,992,534	44.8
Jackson County Library System	4,111,164	2,541,339	38.2
Ouachita Parish Public Library	2,875,646	1,840,641	36.0
Scranton Public Library	1,982,844	1,362,425	31.3
San Diego Public Library	24,105,057	17,341,057	28.1
Alameda County Library	18,210,043	13,400,536	26.4
Alexandria Library	4,599,698	3,476,271	24.4
Yolo County Library	2,491,195	1,941,504	22.1
Mid-Continent Public Library	16,738,012	13,132,356	21.5
Upper Darby & Sllrs Mem Public Library	857,496	676,812	21.1
East Baton Rouge Parish Library	9,603,248	7,684,040	20.0
Rochester Public Library	11,767,853	9,537,624	19.0
Columbus Metropolitan Library	33,245,443	27,029,461	18.7
East Central Georgia Regional Library	2,811,188	2,308,756	17.9
Anchorage Municipal Libraries	7,374,190	6,110,062	17.1
Worcester Free Public Library	3,134,190	2,611,619	16.7
Scenic Regional Library	713,981	596,389	16.5
Johnson County Library, Shawnee Mission	8,252,815	6,975,647	15.5
St. Paul Public Library	8,588,981	7,307,716	14.9
Atlanta-Fulton Public Library	16,476,201	14,090,057	14.5
Lexington Public Library	6,872,736	5,959,597	13.3
Athens Regional Library System	2,124,855	1,864,725	12.2
Carnegie Library Of Pittsburgh	15,780,623	14,068,186	10.9
Ocean County Library	10,635,276	11,728,700	(10.3)
Rockford Public Library	3,572,129	3,942,423	(10.4)
Baltimore County Public Library	21,552,030	24,005,839	(11.4)
Daniel Boone Regional Library	2,451,851	2,756,750	(12.4)
Weld Library District	1,490,796	1,685,785	(13.1)
Boston Public Library	24,284,959	27,879,628	(14.8)
San Bernardino County Library	8,949,587	10,412,384	(16.3)
Solano County Library	5,729,761	6,812,325	(18.9)
Chester County Library	2,792,349	3,385,520	(21.2)
Randolph Public Library	1,454,734	1,770,303	(21.7)
Thousand Oaks Library	3,810,525	4,734,060	(24.2)
Sno-Isle Regional Library	9,618,578	11,998,548	(24.7)
Atlantic County Library	3,740,187	4,665,933	(24.8)
Springfield-Greene County Library	3,635,012	4,564,022	(25.6)
Santa Cruz Public Library	3,253,651	4,199,280	(29.1)
Sonoma County Library	4,717,141	6,131,571	(30.0)
Burlington County Library	5,430,254	7,197,426	(32.5)
Napa City-County Library	1,895,780	2,533,674	(33.6)
Marin County Free Library	3,507,797	4,960,770	(41.4)
Jefferson-Madison Regional Library	2,754,004	4,003,461	(45.4)
El Paso Public Library	3,809,309	5,591,951	(46.8)
Wayne County Public Library	628,621	2,156,877	(243.1)

(1) FSCS/PLS is the Federal State Cooperative System, Public Library Statistics Program. PLDS is the Public Library Data Service of the American Library Association and the Public Library Association. The public libraries in this table represent those contained in the FSCS public library dataseet that could be matched to the PLDS and which had a difference of 10 percent or more for total operating income reported.

(2) Name as it appears in the FSCS/PLS dataset.

Source: Compiled from statistics contained in "Public Libraries in the United States: 1992," printed and electronic versions (National Center for Education Statistics) and "Statistical Report '93," Public Library Association, Public Library Data Service.

CHAPTER 3. INTERNAL CONSISTENCY OF FINANCE VARIABLE STATISTICS

Section 3.0 Internal Consistency Of Definitions

Consistent reporting of statistics starts with definitions that are consistently applied within the statistical program. Section 1 described the strengths and limitations of the finance variable definitions in detail.

This evaluation began with a literal reading of the finance variable definitions, to identify possible inconsistencies in wording or instruction that could affect reporting. It showed that the FSCS/PLS definitions exhibit consistency for the financial activities represented in the FSCS/PLS program. Each of the cases containing wording that explicitly referenced consistent or inconsistent reporting are cited and described below.

In the FSCS/PLS program reporting instructions (in the DECPLUS manual), the definitions of the variables for income are preceded by an introductory section defining operating income. Through this description, each of the variables is linked to the restricted concept of operating income. The description also explicitly links the operating income to operating expenditure and all the related variables.

Another example of internally consistent definitions is found in the treatment of state government and federal government funds. Definitions for both variables consistently instruct the respondent to report federal funds passed through the state in the federal variable, as opposed to the state variable.

To be completely consistent, the local government variable should include a similar reference (e.g. that federal funds passed through the parent local government, or any other local government, should be reported in the federal government variable as opposed to the local government variable). As described in Chapter 1, since many of the public libraries are dependent agencies of a local government (a city or county), there could be federal funds flowing through a local government budget. It is not explicitly clear from the definitions where to report these transactions.

The last point to be made about internal consistency from the literal wording of the definitions has to do with the capital outlay variable. As mentioned in Chapter 1, it refers to "funds for the acquisition of or additions to fixed assets," with the term "funds" being ambiguous. It is not clear whether this variable is intended to represent income or expenditure, despite the reference to operating expense and capital expense that appears later in the definition. This leads to an assumption that expenditure is the focus of the variable, but replacing the word "funds" in the first sentence with "expenditure" would make the definition much more consistent with the operating expenditure variables.

Section 3.1 Internal Consistency Of Financial Statistics: Background

The financial statistics collected and reported for the FSCS/PLS program cover three categories: operating income, operating expenditure, and capital outlay. The following subsections describe the results of testing the FSCS/PLS finance variables for internal consistency. This was done on an individual library basis and for state aggregates. The data were from the 1991 and 1992 FSCS/PLS datasets. The specific tests made were:

1. If operating income is reported, then operating expenditure is reported.
2. If operating expenditure is reported, then operating income is reported.
3. Calculation and review of the ratio of operating expenditure to operating income.
4. If salaries and wages are reported, then other staffing variables must be reported. The variables examined were total paid employees, operating expenditure for benefits, and total staff operating expenditure.
5. All operating income variables must sum to the total operating income reported.
6. For public libraries that have operating income variables containing an item nonresponse entry, the total operating income variable is not reported.
7. Operating expenditure for salaries plus benefits must sum to total staff operating expenditure.
8. Total operating expenditure should be the sum of total staff operating expenditure plus collection expenditure plus other operating expenditure.
9. For public libraries that have operating expenditure variables containing an item nonresponse entry, the total operating expenditure variable is not reported.
10. Identify cases where capital outlay is greater than

total operating expenditure, and examine the ratio of capital expenditure to total operating expenditure. Note that this cannot be an edit check because there is no variable intended to capture capital grants or bond proceeds. This can shed light on whether or not the lack of a revenue/funding variable for capital expenses is an issue.

11. If there is collection operating expenditure, then the collection variables must contain entries. The collection variables are: book/serial volume, audio, films, video, and subscriptions.

Section 3.2 Internal Consistency of Operating Income And Operating Expenditure Variables

Relatively few public libraries failed the checks for internal consistency between the total operating income and total operating expenditure variables. These were tests #1 and #2 above. Checks for public libraries reporting operating income, but no operating expenditure, revealed that there were 33 failures in 1991 and 24 in 1992.

Both counts represent less than 0.5 percent of the reported units in the total dataset. For the 1991 reporting year, all 33 failures were records that contained a zero entry (no operating expenditure) despite having operating income. For the 1992 reporting year, only three such records were found in the dataset, with the remaining 21 failures containing item nonresponse for the operating expenditure variable. There were eight public libraries that repeated as failures in both reporting years (reference table 3-1). Of the failures for 1991, the Manhattan Public Library in Kansas reported in excess of $1 million in operating income with no operating expenditure. It did not repeat as a failure for 1992.

The number of public libraries reporting operating expenditure, but no operating income was similarly small, with seven failures in 1991 and six in 1992.

The results of these two tests linking absolute dollar amounts reported for operating income and operating expenditure revealed a high level of consistency.

The next test (#3), comparing total operating income and total operating expenditure, involved calculating the ratio of operating expenditure to operating income. This was done first at the aggregate level, by state and for the national total. Results were similar for 1991 and 1992, and are shown in table 3-2.

The United States total ratios were 0.91 for 1992 and 0.93 for 1991. For 1992, the range of state aggregate ratios was 0.55 to 1.03, with 45 states having a ratio of less than one. For 1991, the range was 0.77 to 1.02, with 44 states having a ratio of less than one.

The following states had aggregate ratios of less than 0.9 for the years evaluated (x implies a ratio above 0.9 in the reporting year):

	1992	1991
Illinois	0.77	0.55
Kansas	x	0.84
Kentucky	0.88	0.89
Missouri	0.88	0.89
Montana	0.87	0.82
Nevada	0.69	x
New Hampshire	0.84	x
Ohio	0.89	0.86
Oregon	x	0.89
Tennessee	x	0.83

Statistics for individual public libraries were evaluated also. A test of individual public libraries with operating expenditure to income ratios of less than 0.8 revealed 1,301 for 1991 and 1,334 for 1992. These were spread among most states, not just those shown above where the aggregate ratios were below 0.8.

There could be several reasons why these ratios were low. For example, public libraries could be including carryover income in current year operating income. Another possibility was that reporting of operating income is some states or for some individual public libraries might include revenue intended to finance capital projects. With respect to the latter possibility, there were no ratios that were significantly in excess of 1.0. Such a ratio could have been caused by the opposite condition, namely capital expenditure reported with operating expenditure, although there was no evidence that this existed in the dataset.

The principal finding of this test was that the operating income variables lose some comparability at the individual public library and state aggregate levels, as evidenced by the above ratios. While there could be a number of reasons for this, examples were found where the cause seemed to be the inclusion of funds designated for capital projects in the operating income variables.

Such funds are derived from bond issues or, in some cases, state or local government transfers.

Several examples are cited for illustration. The most notable ratio in the above group is the aggregate for Illinois (1992). This was due in large part to the Chicago Public Library, which reported $217 million in operating income compared to $63.6 million in operating expenditure. The bulk of the operating income ($206 million) was reported under the "local government" variable and then added into the total operating income variable. It is evident from audit reports that the operating income in this case included large amounts intended to finance capital outlay.

The capital outlay variable for the Chicago Public Library was almost $160 million for the reporting period, so that the operating income was closer to the total expenditure figure of $223 million (operating expenditure plus capital outlay, which is not a variable in the FSCS/PLS). There were 165 other public library units in Illinois that showed the same reporting pattern (ratio of operating expenditure to operating income of less than 0.8), although the absolute magnitudes were smaller than for Chicago.

In Ohio, two public libraries serving large cities (Cincinnati and Columbus) had low expenditure to income ratios, accounting for most of the aggregate ratio that was observed for 1991 and 1992. A review of the finances for these two public libraries revealed some financial arrangements for funding library services that might explain the low ratios, and raise issues for the FSCS.

First, public libraries in Ohio receive substantial funding from the state library and local government support fund, which is used to distribute state income tax proceeds through counties to public libraries. The funds can be used for multiple purposes, and it could be that some Ohio public libraries are reporting these funds as operating income in full, including if they are used to finance capital outlay.

Also, in the case of Columbus Metropolitan Library, the public library has lease agreements with several of the city governments that it serves. The leases cover the debt service for bond issues that were used to finance capital projects. It could not be determined from the FSCS/PLS statistics how the lease payments are being reported, or whether some of the local income includes proceeds from the bonds issued by the city governments. Resolving the reporting of these types of financial arrangements would be useful for the FSCS. There might be other public libraries, especially serving large populations, that make use of special funding arrangements for library capital projects.

In addition to the two large city public libraries, about 50 smaller public libraries in Ohio (for 1992) had a ratio of less than 0.8.

In Nevada, the 1991 aggregate ratio of 0.69 was the result of reporting by a single unit, the Las Vegas Public Library. Again, this unit had considerable capital outlay, and the money to finance this activity was included in the operating income variables. In Kentucky, Missouri, and Montana the low ratios reflected this condition in multiple public libraries, as opposed to one or two large public libraries that then influenced the state aggregate ratio. Kentucky had 23 public libraries for 1992 that had a ratio of less than 0.9, and 26 for 1991. Missouri had just over 20 public libraries for both years, while Montana had 35 for 1992.

Section 3.3 Internal Consistency Of Staffing And Finance Variables

Test #4 involved the variable for salaries and wages operating expenditure. If this was positive, then there should have been reporting for the total paid employees variable, the benefits operating expenditure variable, the total staff operating expenditure variable or any combination of these.

The most noteworthy finding from this test was that large numbers of public libraries report operating expenditure for salaries, but no operating expenditure for benefits. For 1991 there were 1,631 such public libraries and for 1992 there were 1,528. Table 3-3 contains the numbers by state. The reporting patterns by state were reasonably consistent for both years, although the counts of failures were not always the same public libraries for both years. This indicates that some individual public libraries reported benefits one year, but not the next (and vice versa). which is unlikely unless there are administrative changes in the handling of benefits. However, such changes (if implemented) would tend to be made on a statewide basis, and the ensuing pattern would be quite evident in the statistics.

The definition for the employee benefits variable requires that the funding for the benefits must come from the public library budget, rather than outside sources. This is an important issue, and links the financial reporting directly to the structure and organization of public libraries in each state. Benefits such as for retirement and

disability can be funded by a public library's own budget, by a parent government such as a city or county, or by a state government. Much depends upon whether the local jurisdiction to which the public library belongs administers its own retirement system for public (library) employees. These situations directly affect the inter- and intra-state comparability of the employee benefits operating expenditure amounts in the FSCS/PLS dataset, as well as the consistency of reporting between the salaries and the benefits operating expenditure variables.

There are two points to note with respect to operating expenditure for employee benefits. First, users of the FSCS/PLS files would benefit from a cautionary note about differences in public library structure and its potential affect on the variable.

Secondly, there should be a pattern within each state for reporting of the variable, because state laws concerning public employee pensions apply generally to all similar types of entities (in this case public libraries) in a state and do not change from year-to-year. As seen in Table 3-3, there were sizeable changes between years in several states (such as Arizona, Iowa, and Vermont for example).

As public entities, the laws governing administrative matters for public libraries should not change frequently. Hence retirement system membership, payment burden for unemployment compensation, and the like generally do not change from one year to the next. It was expected that the numbers in Table 3-3 would have been more consistent (unchanged) from 1991 to 1992. However, they remained the same in only 18 of the states. At issue is whether or not this is attributable to inconsistent reporting of benefits among the public libraries. This could not be determined for certain without an audit of each public library represented in Table 3-3, a task not conducted. However, the state FSCS coordinators should be able to examine the reporting patterns for consistency.

There were almost no public libraries that failed to have either total employees, benefits, or total staff operating expenditure reported for either 1991 or 1992. Similarly, the public libraries were very thorough in reporting salaries and corresponding totals for staff operating expenditure. The descriptions in Chapter 1 covering the definitions for these two variables contain additional information.

Section 3.4 Internal Consistency Of Finance Variables

Several tests were made to evaluate the internal consistency of the finance variables in the FSCS/PLS. In summary, these tests showed that statistics for the staff and operating expenditure variables were consistently reported. The first test for the operating income variables was to verify that the four components of income (local plus state plus federal plus other operating income) summed to the total operating income that was reported. The results of this test revealed excellent reporting. The gross tallies were 225 public libraries in 1992 and 214 in 1991 for which the operating income components did not sum to the total operating income. When adjusted to account for item nonresponse, the counts became negligible--three public libraries in 1992 and seven for 1991. What is more, all but three of the remaining public libraries were rounding discrepancies.[6] None of the failures for 1991 repeated for 1992.

The FSCS/PLS dataset contains public libraries with a "-1" in the total income variable, to indicate item nonresponse. This is appropriate for most cases wherein one or more of the component operating income variables are unknown, thereby rendering a true sum (total) impossible. Evaluating the operating income variables raised the question of whether any public libraries were reporting an amount for total operating income despite having one or more of the component variables as an unknown. A test was run to determine this, and showed that this is not a problem in the FSCS/PLS for 1991 or 1992. For these years, there were 25 and 34 public libraries, respectively for which the total income variable contained a numeric entry greater than one, despite having one or more of the operating income components as an unknown (containing a "-1"). Excluded from this test were public libraries that might have contained a "-1" for all of the income component variables. This is because for some public libraries the corresponding breakdown of the components could be unavailable.

Another test (#7) was a check for whether the salaries plus benefits operating expenditure variables summed to the total staff operating expenditure variable. Results revealed very consistent reporting--there were only a handful of problems uncovered by this test. Most of these were because of item nonresponse. Once the test was adjusted, only two public libraries for 1992 and one for 1991 contained a discrepancy. The only caution needed

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[6] *The three were for 1991: CLOC Regional Library in Arkansas, Cynthiana-Harrison County Public Library in Kentucky, and Island Pond Public Library in Vermont.*

is to ensure that "-1" is used for item nonresponse, as opposed to a blank or "0" entry.

A similar check was made to test whether the variables for the primary operating expenditure components summed to the total operating expenditure:

+ total staff operating expenditure
+ collection operating expenditure
+ other operating expenditure

= total operating expenditure

After adjusting for the effect of item nonresponse, failures were 121 public libraries in 1992 and 74 in 1991. These are very small numbers relative to the universe of public libraries, and the failures were scattered throughout the states. A review of the failures revealed that most were off by one or two digits, possibly due to rounding considerations. (This is apparently acceptable in the FSCS/PLS edit procedure, despite the use of whole numbers for reporting purposes.)

These finance variables are being reported consistently, with the one exception for reporting of item nonresponse (-1) for the total operating expenditure variable, as described above. In six cases for 1992 and none for 1991, a public library reported item nonresponse for total operating expenditure despite having a valid entry in all three of the component variables.

It should be noted that the DECPLUS guidelines permit public libraries to report a total operating income or total operating expenditure for the FSCS/PLS, even if some component of the detail is unknown (if there is item nonresponse). There are relatively few instances where this option is used (there were 38 cases in 1991 and 24 in 1992). The statistical reports and files produced from the annual FSCS/PLS census should document that this procedure is allowed, so as to avoid any confusion on the part of the users.

Section 3.5 Internal Consistency Of Capital And Operating Expenditure

These variables were examined in two parts. First was a test to check the cases where capital expenditure exceeded total operating income. The test was adjusted to exclude public libraries that contained item nonresponse for either of the variables. The tallies were 247 for 1992, and 274 for 1991. A review of these individual public libraries revealed no reporting problems, although there was a link between this condition and the discrepancies where operating expenditure was significantly lower than operating income, as described above. For example, the Chicago Public Library had capital expenditure of nearly $160 million in 1992, with operating expenditure of almost $64 million. The capital expenditure exceeds the difference between operating income and operating expenditure cited above (about $55 million). While the large capital expenditure helps explain the source of the operating income to operating expenditure difference, the magnitude of the differences is not consistent.

Table 3-4 contains state aggregates for the ratio of capital expenditure to operating expenditure. The table covers 1991 and 1992, and also contains the comparative ratio for the "library function" derived from the Census of Governments statistics.

It is noted that this condition is not necessarily reflective of incorrect reporting. Major capital expenditure, such as for construction of a new facility, could exceed operating expenditure for all sizes of public libraries. However, it is reasonable to look at the relationship between the two variables, individually and in the aggregate. This type of review helped to identify reporting problems like those found for Chicago.

Section 3.6 Internal Consistency of Collection Expenditure And Collection Counts

This test (#11) was done to ensure that public libraries with collection expenditure also reported the existence of collection materials for lending. This test revealed virtually no failures -- only three public libraries in 1991 and none in 1992 (these numbers excluded public libraries that had no response for the collection variables). A related test was run to tally the numbers of public libraries that reported no collection expenditure for the two years. There were 81 such public libraries for 1992 and 110 for 1991. Again, this excluded public libraries that reported item nonresponse for the collection variable. No follow-up review of these public libraries was conducted. This condition is reasonable to expect on occasion, especially for small public libraries, and the total number were relatively small.

Table 3-1. Public Libraries Without Operating Income or Operating Expenditure: 1992 and 1991

State or area	Public library	NCES identification number	1992		1991	
			Operating income	Operating expenditure	Operating income	Operating expenditure
AZ	Avondale	MA171	$199,545	(1)	(X)	(X)
CA	Trinity County	M743	(1)	$143,795	(X)	(X)
CT	Oxford	10800	90,379	(1)	(X)	(X)
CT	South Glastonbury	05422	(X)	(X)	$18,840	0
ID	Grace District	IdGr	(X)	(X)	24,661	0
IL	Williamsfield P.L.D.	5458	(X)	(X)	295	0
IA	Carter Lake	A201	(X)	(X)	(1)	$26,404
KS	Fred Wilson	KS0210	36,845	(1)	(X)	(X)
KS	Sylvan Grove	KS0013	(X)	(X)	4,192	0
KS	Peabody	KS0079	(X)	(X)	12,058	0
KS	Wamego Public Library	KS0084	(X)	(X)	53,577	0
KS	Clay Center Carnegie	KS0086	(X)	(X)	53,633	0
KS	Emporia Public Library	KS0090	(X)	(X)	399,107	0
KS	Manhattan Public	KS0091	(X)	(X)	1,074,038	0
KS	Grainfield City Library	KS0141	(X)	(X)	3,008	0
KS	Pioneer Memorial	KS0156	(X)	(X)	109,492	0
KS	Whitewater Memorial	KS0174	(X)	(X)	9,856	0
KS	Bern Community Library	KS0319	(X)	(X)	15,147	0
KS	Entre Nous Club Library	KS0095	(X)	(X)	0	1,562
ME	Buxton-Berry Memorial	037	41,190	(1)	(X)	(X)
ME	Clinton_Brown Memorial	053	12,438	(1)	(X)	(X)
ME	Cushing	061	65	(1)	(X)	(X)
ME	Owls Head	171	2,611	(1)	(X)	(X)
ME	Denmark	065	(1)	12,000	(X)	(X)
ME	Westbrook	242	(2)	93,639	(X)	(X)
ME	Enfield - Cole Memorial	076	720	(1)	687	0
ME	Unity College Public	226	40,284	(1)	43,024	0
MI	Betsie Valley Library	MI033	(X)	(X)	9,354	0
MI	Idlewild Public Library	MI164	(X)	(X)	2,919	0
MI	Washtenaw County	MI357	(X)	(X)	13,898	0
NE	Bruning	039NE68322	1,050	(1)	(X)	(X)
NE	Ewing Township	092NE68735	8,500	(1)	(X)	(X)
NE	Carleton	047NE68326	(1)	332	(X)	(X)
NE	Strang Public Library	241NE68444	125	(1)	210	0
NH	Dimond	NH001	10,016	(1)	(X)	(X)
NH	Lawson	NH002	34,000	(1)	(X)	(X)
NH	Keene	NH89113	(X)	(X)	(1)	568,682
NH	Pike Library	NH8997	(X)	(X)	(1)	2,999
NM	Village of Reserve	NM0081	700	0	(X)	(X)
ND	Maddock	ND054	1,600	0	(X)	(X)
ND	Scranton City Library	ND077	35	(1)	31	0
OH	Ridgemont Public	254C	(X)	(X)	68,550	0
TX	Santa Anna City Library	351	(X)	(X)	1,000	0
TX	Shackelford County	4	(X)	(X)	5,500	0
TX	Turkey Public Library	470	(X)	(X)	300	0
TX	Laguna Vista	223	(X)	(X)	0	4,886
TX	Harry Benge Crozier	294	(X)	(X)	0	1,002
VT	Blake Memorial	CORINTH	18,051	(1)	(X)	(X)
VT	Winooski	WINOOSKI	28,900	(1)	(X)	(X)
VT	Hancock Free	HANCOCK	(1)	1,332	(X)	(X)
VT	Bridport Public	BRIDPORT	1,990	(1)	1,109	0
VT	East Burke Community	BURKE/EAST	850	(1)	1,060	0
VT	Bent Northrup Memorial	FAIRFIELD	(1)	49,231	65,492	0
VT	Groton Free	GROTON	(X)	(X)	4,300	0
VT	Huntington Public	HUNTINGTON	1,250	(1)	1,250	0
VT	Lowell Community	LOWELL	3,205	(1)	3,000	0
VT	Tenney Memorial	NEWBURY	(X)	(X)	10,125	0
VT	Westminister West	WESTMINSTERWEST	(X)	(X)	9,619	0
VT	Whiting Free	WHITING	350	0	200	0
VT	Hilton Marcy Memorial	BERKSHIRE	(X)	(X)	(1)	500

Notes: **(1) represents item nonresponse for the FSCS/PLS census (no data reported).**
(X) Not an error (both operating income and expenditure were reported for the year indicated).
Source: Compiled from statistics contained in "Public Libraries in the United States: 1991, and 1992" printed and electronic versions (National Center for Education Statistics).

Table 3-2: Ratio of Operating Expenditure to Operating Income: FSCS Public Library Statistics Program (dollars in thousands)

State or area	1992			1991		
	Operating expenditure	Operating income	Ratio	Operating expenditure	Operating income	Ratio
	(1)	(2)	(3)	(4)	(5)	(6)
United States	$4,534,040	$4,997,421	0.91	$4,323,938	$4,662,017	0.93
Alabama	38,900	39,713	0.98	39,935	42,986	0.93
Alaska	17,140	17,498	0.98	16,415	17,203	0.95
Arizona	59,806	62,718	0.95	59,394	62,019	0.96
Arkansas	16,945	18,080	0.94	14,873	16,570	0.90
California	563,855	620,510	0.91	532,219	587,048	0.91
Colorado	72,574	78,333	0.93	67,540	73,408	0.92
Connecticut	83,973	87,856	0.96	82,752	86,198	0.96
Delaware	6,938	7,246	0.96	6,312	7,005	0.90
District of Columbia	21,730	21,730	1.00	21,615	21,615	1.00
Florida	190,412	203,409	0.94	192,979	213,577	0.90
Georgia	81,305	81,976	0.99	78,393	79,358	0.99
Hawaii	23,875	23,875	1.00	21,489	21,489	1.00
Idaho	11,819	12,608	0.94	11,233	11,937	0.94
Illinois	260,042	473,792	0.55	231,293	299,911	0.77
Indiana	128,288	142,044	0.90	117,148	130,880	0.90
Iowa	43,195	48,153	0.90	40,151	43,015	0.93
Kansas	38,549	42,899	0.90	33,203	39,761	0.84
Kentucky	36,409	41,417	0.88	33,387	37,572	0.89
Louisiana	56,292	60,011	0.94	53,269	58,328	0.91
Maine	15,946	16,589	0.96	15,454	16,625	0.93
Maryland	113,991	116,749	0.98	118,087	120,461	0.98
Massachusetts	123,911	122,250	1.01	123,749	126,726	0.98
Michigan	156,827	164,317	0.95	144,551	151,963	0.95
Minnesota	95,402	96,825	0.99	90,058	89,876	1.00
Mississippi	19,915	21,210	0.94	19,620	21,132	0.93
Missouri	76,488	87,227	0.88	73,158	82,192	0.89
Montana	7,988	9,155	0.87	7,189	8,807	0.82
Nebraska	20,809	21,959	0.95	19,609	20,358	0.96
Nevada	21,831	31,746	0.69	19,719	21,475	0.92
New Hampshire	20,048	23,898	0.84	18,847	18,791	1.00
New Jersey	219,300	225,751	0.97	206,384	216,982	0.95
New Mexico	16,730	17,531	0.95	16,227	17,205	0.94
New York	552,148	569,202	0.97	546,215	565,310	0.97
North Carolina	84,408	87,964	0.96	79,578	85,416	0.93
North Dakota	5,856	6,111	0.96	5,483	5,819	0.94
Ohio	318,632	356,314	0.89	307,298	355,421	0.86
Oklahoma	32,573	33,612	0.97	31,708	32,536	0.97
Oregon	49,857	58,874	0.85	47,457	53,354	0.89
Pennsylvania	151,125	152,649	0.99	147,918	151,341	0.98
Rhode Island	17,826	17,433	1.02	17,444	17,169	1.02
South Carolina	37,157	38,502	0.97	33,716	34,224	0.99
South Dakota	8,348	9,345	0.89	7,654	8,082	0.95
Tennessee	44,947	46,632	0.96	41,096	49,495	0.83
Texas	168,006	169,053	0.99	149,886	150,690	0.99
Utah	29,090	28,255	1.03	27,061	27,010	1.00
Vermont	8,164	8,882	0.92	7,113	7,907	0.90
Virginia	116,709	120,301	0.97	112,512	116,752	0.96
Washington	120,747	123,819	0.98	115,248	115,335	1.00
West Virginia	16,550	16,571	1.00	16,133	16,217	0.99
Wisconsin	100,235	103,952	0.96	94,003	97,130	0.97
Wyoming	10,431	10,874	0.96	10,160	10,330	0.98

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991, and 19 printed and electronic versions (National Center for Education Statistics).

Table 3-3. Number of Public Libraries Without Benefits Operating Expenditure: 1991 and 1992

State or area	Public libraries	
	Number reporting salaries but no benefits, 1992	Number reporting salaries but no benefits, 1991
United States	1,528	1,631
Alabama	54	49
Alaska	15	11
Arizona	1	21
Arkansas	2	1
California	6	4
Colorado	8	9
Connecticut	76	73
Delaware	0	0
District of Columbia	0	0
Florida	2	7
Georgia	0	0
Hawaii	1	1
Idaho	9	9
Illinois	80	90
Indiana	15	15
Iowa	126	143
Kansas	56	47
Kentucky	1	1
Louisiana	0	0
Maine	109	113
Maryland	2	2
Massachusetts	280	272
Michigan	86	91
Minnesota	11	19
Mississippi	0	2
Missouri	2	3
Montana	28	30
Nebraska	86	93
Nevada	3	5
New Hampshire	119	122
New Jersey	16	14
New Mexico	15	17
New York	34	31
North Carolina	0	0
North Dakota	31	31
Ohio	0	0
Oklahoma	5	5
Oregon	12	14
Pennsylvania	16	22
Rhode Island	13	11
South Carolina	0	0
South Dakota	15	5
Tennessee	31	47
Texas	63	74
Utah	1	1
Vermont	66	86
Virginia	1	2
Washington	1	1
West Virginia	0	0
Wisconsin	30	37
Wyoming	0	0

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991, and 1992," printed and electronic versions (National Center for Education Statistics).

Table 3-4. Ratios of Capital Outlay to Total Operating Expenditure for Public Libraries: 1992 and 1991

State or area	NCES Public Library Statistics Program dataset for		Exhibit: Census Bureau data for 1991
	1992	1991	
	(1)	(2)	(3)
United States	0.16	0.12	0.18
Alabama	0.26	0.10	0.04
Alaska	0.02	0.02	0.08
Arizona	0.05	0.13	0.25
Arkansas	0.08	0.08	0.06
California	0.07	0.06	0.17
Colorado	0.36	0.43	0.12
Connecticut	0.02	0.06	0.05
Delaware	0.09	0.12	0.02
District of Columbia	0.10	0.01	0.15
Florida	0.07	0.12	0.28
Georgia	0.16	0.16	0.48
Hawaii	0.32	0.13	0.04
Idaho	0.20	0.04	0.06
Illinois	0.81	0.20	0.49
Indiana	0.27	0.18	0.21
Iowa	0.10	0.11	0.12
Kansas	0.12	0.16	0.01
Kentucky	0.09	0.10	0.38
Louisiana	0.33	0.10	0.13
Maine	0.06	0.19	0.18
Maryland	0.06	0.06	0.09
Massachusetts	0.18	0.25	0.19
Michigan	0.12	0.14	0.08
Minnesota	0.06	0.06	0.15
Mississippi	0.06	0.08	0.13
Missouri	0.12	0.13	0.13
Montana	0.06	0.10	0.26
Nebraska	0.09	0.08	0.13
Nevada	0.56	0.08	0.20
New Hampshire	0.05	0.11	0.19
New Jersey	0.05	0.09	0.05
New Mexico	0.36	0.37	0.14
New York	0.04	0.05	0.09
North Carolina	0.07	0.06	0.22
North Dakota	0.07	0.10	0.18
Ohio	0.06	0.10	0.24
Oklahoma	0.18	0.10	0.10
Oregon	0.17	0.18	0.19
Pennsylvania	0.06	0.06	0.06
Rhode Island	0.25	0.51	0.06
South Carolina	0.57	0.08	0.55
South Dakota	0.05	0.06	0.11
Tennessee	0.25	0.11	0.10
Texas	0.17	0.08	0.13
Utah	0.12	0.07	0.09
Vermont	0.06	0.03	0.04
Virginia	0.30	0.28	0.22
Washington	0.29	0.35	0.27
West Virginia	0.09	0.03	0.04
Wisconsin	0.08	0.18	0.13
Wyoming	0.03	0.04	0.02

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991and 1992," printed and electronic dataset versions (National Center for Education Statistics) and Annual Survey of Government Finances, 1991 Bureau of the Census).

Appendix A:

***A Comparison of FSCS Definitions of* Financial Variables: 1990 through 1992**

1990	1991	1992
17. Operating income from local government: This includes all tax and non-tax receipts designated by the community, district, or region of the public library and available for expenditure by the public library. It does not include the value of any contributed or in-kind services nor the value of any gifts and donations, fines, or fees.	*17. Operating income from local government:* This includes all tax and non-tax receipts designated by the community, district, or region of the public library and available for expenditure by the public library. It does not include the value of any contributed or in-kind services nor the value of any gifts and donations, fines, or fees.	*17. Operating income from local government:* This includes all tax and non-tax receipts designated by the community, district, or region of the public library and available for expenditure by the public library. It does not include the value of any contributed or in-kind services nor the value of any gifts and donations, fines, or fees.
18. Operating income from state government: These are all funds distributed to public libraries by State government for expenditure by the public libraries, except for federal money distributed by the State. This includes funds from such sources as penal fines, license fees, mineral rights.	*18. Operating income from state government:* These are all funds distributed to public libraries by State government for expenditure by the public libraries, except for federal money distributed by the State. This includes funds from such sources as penal fines, license fees, mineral rights.	*18. Operating income from state government:* These are all funds distributed to public libraries by State government for expenditure by the public libraries, except for federal money distributed by the State. This includes funds from such sources as penal fines, license fees, mineral rights.
19. Operating income from federal government: This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State.	*19. Operating income from federal government:* This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State.	*19. Operating income from federal government:* This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State.
20. Other operating income: This is all income other than that reported in Data Elements #17, #18, and #19.	*20. Other operating income:* This is all income other than that reported in Data Elements #17, #18, and #19.	*20. Other operating income:* This is all income other than that reported in Data Elements #17, #18, and #19.
Include, for example, gifts and donations received in the current year, interest, library fines, and fees for library services. Do not include the value of any contributed services or the value of "in-kind" gifts and donations.	Include, for example, gifts and donations received in the current year, interest, library fines, and fees for library services. Do not include the value of any contributed services or the value of "in-kind" gifts and donations.	Include, for example, gifts and donations received in the current year, interest, library fines, and fees for library services. Do not include the value of any contributed services or the value of "in-kind" gifts and donations.
21. Total operating income: This includes income from the local	*21. Total operating income:* This includes income from the local	*21. Total operating income:* This includes income from the local

government, the State government, the federal government, and all other income (Data Elements #17 through #20).

22. Operating expenditure - salaries & wages: This amount is the salary and wages for all library staff including plant operation, security and maintenance staff for the fiscal year. Include salaries and wages before deductions but exclude "employee benefits."

23. Operating expenditure - employee benefits: These are the benefits outside of salaries and wages paid and accruing to employees including plant operations, security and maintenance staff, regardless of whether the benefits or equivalent cash options are available to all employees. Include amounts spent by the reporting unit for direct, paid employee benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, workmen's compensation, tuition, and housing benefits. Only that part of any employee benefits paid out of the public library budget should be reported.

24. Total staff operating expenditure: This includes salaries and wages (Data Element #22), and employee benefits (Data Element #23).

25. Collection expenses: This includes all expenditures for materials purchased or leased for use by the public. It includes print materials, microforms, machine-readable materials, audiovisual materials, etc.

government, the State government, the federal government, and all other income (Data Elements #17 through #20).

22. Operating expenditure - salaries & wages: This amount is the salary and wages for all library staff including plant operation, security and maintenance staff for the fiscal year. Include salaries and wages before deductions but exclude "employee benefits."

23. Operating expenditure - employee benefits: These are the benefits outside of salaries and wages paid and accruing to employees including plant operations, security and maintenance staff, regardless of whether the benefits or equivalent cash options are available to all employees. Include amounts spent by the reporting unit for direct, paid employee benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, workmen's compensation, tuition, and housing benefits. Only that part of any employee benefits paid out of the public library budget should be reported.

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24. Total staff operating expenses: This includes salaries and wages (Data Element #22), and employee benefits (Data Element #23).

25. Collection expenses: This includes all expenditures for materials purchased or leased for use by the public. It includes print materials, microforms, machine-readable materials, audiovisual materials, etc.

26. Other operating expenses: This includes all expenditures other than those given above on staff (Data Element #24) and collection (Data Element # 25).

27. Total operating expenses: This includes total expenditures on staff, total expenditures on collection, and other operating expenditures (Data Elements #24, #25, and #26).

28. Capital Outlay: These are funds for the acquisition of or additions to fixed assets such as building sites, new buildings and building additions, new equipment (including major computer installations), initial book stock, furnishings for new or expanded buildings, and new vehicles. This excludes replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation.

Note that local accounting practices determine whether a specific item is a capital expense or an operating expense regardless of the examples in the definitions.

26. Other operating expenses: This includes all expenditures other than those given above on staff (Data Element #24) and collection (Data Element # 25).

27. Total operating expenses: This includes total expenditures on staff, total expenditures on collection, and other operating expenditures (Data Elements #24, #25, and #26).

28. Capital outlay: These are funds for the acquisition of or additions to fixed assets such as building sites, new buildings and building additions, new equipment (including major computer installations), initial book stock, furnishings for new or expanded buildings, and new vehicles. This excludes replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation.

Note that local accounting practices determine whether a specific item is a capital expense or an operating expense regardless of the examples in the definitions.

26. Other Operating Expenses: This includes all expenditures other than those given above on staff (Data Element #24) and collection (Data Element # 25).

Note: Include here expenses such as binding, supplies, repair or replacement of existing furnishings and equipment, and costs incurred in the operation and maintenance of the physical facility.

27. Total Operating Expenses: This includes total expenditures on staff, total expenditures on collection, and other operating expenditures (Data Elements #24, #25, and #26).

28. Capital Outlay: These are funds for the acquisition of or additions to fixed assets such as building sites, new buildings and building additions, new equipment (including major computer installations), initial book stock, furnishings for new or expanded buildings, and new vehicles. This excludes replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation.

Note: Local accounting practices shall determine whether a specific item is a capital expense or an operating expense regardless of the examples in the definitions.

Appendix B: Description Of Methodology

Methodology For Evaluating Definitions

Chapter 1 of this phase of the evaluation involved several steps. First was an examination of the FSCS definition for each variable. All parts were reviewed, including the relationship of each definition to other definitions, especially those for variables within the same category.

Each state's definition for the variable was examined to determine whether the definition on the state annual report form contained the essential parts of the FSCS definition. This analysis was done using the individual state reporting instruments that had been sent to the NCLIS. In many cases, these were not for the same reporting period covered by the 1991 FSCS/PLS census. Table A displays the reference period for each state. Most of the state report forms fell into the 1992 and 1993 fiscal years.

The reporting instruments were those used by state library agencies to collect data for their own purposes. The data serve a variety of administrative and statistical needs, only one of which is to provide the tabulations for the annual FSCS/PLS. The state instruments provided information on definitions, and were a significant input for this evaluation study. Nevertheless, they were not useful for explicitly analyzing the numbers reported by each state for the 1991 FSCS/PLS. There was not necessarily a definitive link between what a state collected for its own purposes, and what it reported for the FSCS/PLS census. The state definitions were a guide for making the link and evaluating the FSCS/PLS dataset further.

In this report, a standard format is applied so that content is consistent for the description of each variable:

1. FSCS Definition--the FSCS definition (1991) and any prior (1990) or subsequent (1992) changes that are useful in analyzing the strengths and weaknesses of the definition.

2. State Definition--state definitions, with references to tabular presentations of the differences, timing considerations, and a discussion of explicit differences from the FSCS.

3. Data--description, when appropriate, of what the statistics indicate about how the definition is applied in the states, including ranges and consistency among the states, recognition of outliers (if any) and state detail.

4. Recommendations--description of any problems or policy issues associated with the definition or its application, points of clarification, alternative definitions such as those used in other statistical programs, and recommendations.

In addition, the leading sections contain a brief background description for the three general categories of operating income, operating expenditure, and capital outlay. The background also includes references, where appropriate, to the previous released *Report on Coverage Evaluation* and *Report on Definitions*.

Conformance Criteria

The method used for evaluating whether the state definition matched the FSCS definition is described as follows:

1. If the wording of the state definition was identical to the FSCS definition, then the state definition matched the FSCS definition (verbatim) and the state was considered "in conformance," indicated by a "Yes" in table 2-1. This was the easiest match to identify.

2. If the state definition was not identical, but extremely close in wording, with maybe a tense different or the subject of the sentence plural instead of singular, but the state definition contained much of the same wording and all of the concepts, this was classified as "in conformance" ("Yes" in table 2-1).

3. If the wording of the state definition was not identical, but included all the concepts contained in the FSCS definition, then this was classified as a match. This was the most difficult type of match to identify because there is judgment involved as to whether the state definition did include all the concepts contained in the FSCS definition.

4. If the wording of the state definition was not identical, did not have the same wording, or did not include all the concepts contained in the FSCS definition, this was declared a non-match, and considered not in conformity ("No" in table 2-1).

5. If the state annual report form and definitions did not include a definition or did not have the critical

elements on the form itself, the situation was "NDA"--No Definition Available.

For each variable, the decision on conformity was applied as described below. The variable numbers refer to the data element number from the 1991 FSCS/PLS reporting instructions.

Definitions

Variable 17. Operating income from local government
The key elements in a definition or on the report form were that this item should include tax and non-tax receipts and should not include contributed or in-kind income nor gifts, fines, or fees. Applying the above criteria, there were States that used the same wording as the FSCS definition, which for convenience is repeated here:

> *This includes all tax an non-tax receipts designated by the community, district, or region of the public library and available for expenditure by the public library. It does not include the value of any contributed or in-kind services nor the value of any gifts and donations, fines, or fees.*

States using this wording were classified as being in conformance. States that used a definition with slightly different phraseology also conformed. At times the state definition did not use this wording, but included words that made it clear that tax and non-tax receipts were included and in-kind income was excluded. This was the minimum information needed to allow a state to be "in conformity." If this same information was not included in a separate definition but in one way or another was present on the annual report form itself, we also declared this state "in conformity." No forms or definitions were available for the District of Columbia and Ohio. The form for Hawaii does not have financial data. Finally, if no separate definitions were available and if the state annual report form did not provide enough information to make a decision on the key elements cited above, the state was labeled as "NDA," for no definition available.

Variable 18. Operating income from state government
The key elements in a definition or on the state report form were that this item included funds distributed by state, not federal funds distributed by state. The FSCS definition reads:

> *These are all funds distributed to public libraries by State government for expenditure by the public libraries, except for federal money distributed by the State. This includes funds from such sources as penal fines, license fees, mineral rights.*

The same criteria as for local government income were used in applying the conformance labels. To be "Yes," in conformity, the state definition or the state annual report form had to include the three key elements cited above: funds distributed by State, not federal funds distributed by state, and income from penal fines, license fees, or mineral rights. If there was no definition to rely on, but the annual report form had three separate categories for funds distributed by state, federal funds distributed by the state, and income from penal fines, license fees, or mineral rights, the state was labeled "Yes," in conformity. This was because the data coordinator had the information necessary to complete the FSCS census accurately and consistent with the FSCS definition. Otherwise, there was not enough information and it was labeled "NDA"

Variable 19. Operating income from federal government
The key elements in a state definition or report form were that this item included federal funds distributed to public libraries. This had to include federal money distributed by the state to the public library. The FSCS definition reads:

> *This includes all federal government funds distributed to public libraries for expenditure by the public libraries, including federal money distributed by the State.*

As long as the state annual report form contained two categories, one for federal money direct to the public library and another for federal money distributed by the state, the state was labeled to be in conformity.

Variable 20. Other operating income The key element in a definition or on the report form was that this item was the residual category of income, as long as local, state and federal government income were consistent with the FSCS definition. If the state definition or instructions contained descriptions of other income such as interest, library fines, and fees and admonished the person completing the report not to include in-kind gifts, so much the better.

Conformance was measured similarly to the previous variables. The FSCS definition reads:

This is all income other than that reported in Data Elements #17, #18, and #19. Include, for example, gifts and donations received in the current year, interest, library fines, and fees for library services. Do not include the value of any contributed services or the value of "in-kind" gifts and donations.

Variable 21. Total operating income The key element in a definition or on the report form were that this item was a summary of all the income as long as it contained local, state, and federal income for public libraries and other income. It did not matter how many subcategories had to be added as long as the sum total added to the FSCS total. If the state had a definition and the definition was identical to the FSCS definition, table 1-2 contains a "Yes." The FSCS definition reads:

This includes income from the local government, the State government, the federal government, and all other income (Data Elements #17 through #20).

Variable 22. Salaries and wages operating expenditure The key elements in a definition or on the report form were that a) the amount represented the salary and wages of all library staff, b) more specifically, it included plant operation, security, and maintenance staff, and c) it excluded employee benefits. The FSCS definition reads:

This amount is the salary and wages for all library staff including plant operation, security and maintenance staff for the fiscal year. Include salaries and wages before deductions but exclude "employee benefits."

A few states gave specific instructions to the person completing the form to "exclude" plant operations, security, and maintenance people. These were considered not in conformity ("No") unless somewhere else on the form were items for salaries and wages for these classes of workers and a separate item for employee benefits for these same people because the data coordinator could, by adding the salaries and wages of the library workers and the plant operations, security, and maintenance people, correctly report. By adding employee benefits in the same way, the data coordinator is able to report correctly to the FSCS census. As long as the state annual report form had a separate category for employee benefits and included plant operations, security, and maintenance workers, table 1-4 labels the state "Yes," in conformity.

Variable 23. Employee benefits operating expenditure The key elements in a definition or on the report form were that this item a) was a separate category from salaries and wages, b) included plant operations, security, and maintenance personnel, and c) it would be reported regardless of whether only part of benefits were paid from public library budget. It was not considered necessary for "c" to be stated explicitly. The FSCS definition reads:

These are the benefits outside of salaries and wages paid and accruing to employees including plant operations, security, and maintenance staff, regardless of whether the benefits or equivalent cash options are available to all employees. Include amounts spent by the reporting unit for direct paid employee benefits including Social Security, retirement, medical insurance, life insurance, guaranteed disability, income protection, unemployment compensation, workmen's compensation, tuition, and housing benefits. Only that part of any employee benefits paid out of the public library budget should be reported.

Variable 24. Operating expenditure for total staff expenses The key element in a definition or on the report form was that this item summed to the total of salaries and wages and employee benefits. If the variables of salary and wages and employee benefits were consistent with the FSCS definition, then the total of the two is correct. The FSCS definition reads:

This includes salaries and wages (Data Element #22), and employee benefits (Data Element #23).

Variable 25. Operating expenditure for collection materials The key element in a definition or on the report form was that this item a) include all materials purchased or leased for use by the public. It was not necessary to itemize the types of collection items purchased, i.e. books, videos, and so forth. If the report form or definition did not include this concept, table 1-4 displays a "No" for the state. The FSCS definition is:

This includes all expenditures for materials purchased or leased for use by the public. It includes print materials, microforms, machine-readable materials, audiovisual materials, etc.

Variable 26. Other operating expenses The key element in a definition or on the report form was that this item was a residual category and excluded the other

components of operating income. As long as the other state expenditure categories were consistent with the FSCS definitions, this category would be consistent with the FSCS definition.

The FSCS definition reads:

> *This includes all expenditures other than those given above on staff (Data Element #24) and collection (Data Element #25).*

Variable 27. Total operating expenses The key elements in a definition or on the report form were the variables of expenditures on staff, collection, and other things. If these three categories were consistent with the FSCS definitions, the sum total should be consistent. If the other three variables were not consistent, the state was labeled "No," meaning not in conformity with the FSCS definition. The FSCS definition reads:

> *This includes total expenditures on staff, total expenditures on collection, and other operating expenditures (Data Elements #24, #25, and #26).*

Variable 28. Capital Outlay The key elements in a definition or on the report form were a) that the funds were for acquisition or additions to fixed assets, b) and that these funds exclude replacement and repair of existing stock, regular purchase of library materials.

The FSCS definition follows:

> *These are funds for the acquisition of or additions to fixed assets such as building sites, new buildings and building additions, new equipment (including major computer installations), initial book stock, furnishings for new or expanded buildings, and new vehicles. This excludes replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation.*
>
> *Note that local accounting practices determine whether a specific item is a capital expense or an operating expense regardless of the examples in the definitions.*

Reference Periods

Table A shows the reference periods for the state reporting instruments that were examined. The most common reference period (18 states) began July 1, 1992 and ended June 30, 1993 (see table A). Six states had a reference period for calendar year 1992, January 1, 1992 through December 31, 1992. A variety of other reference periods were represented as well.

The time period covered by the FSCS/PLS census is not a variable. However, it has an impact upon the comparability of the statistics. The NCES recognizes this in its annual publication containing the public library statistics. The publication for the 1991 FSCS/PLS, *Public Libraries in the United States: 1991*, contained a table entitled "States by Reporting Date" (page 5). That table indicates that the reporting periods covered by the statistics in the report varied in length as well as start and end dates. The length ranged from six months to 18 months. Start and end dates ranged from January 1, 1990 to December 31, 1991.

As was indicated throughout this report, the evaluation of the finance variables included a review of the definitions for the three FSCS/PLS reporting years 1990, 1991, and 1992.

Table A. Reference Period for State Reporting Instructions Evaluated

State or area	Period covered by by annual report		Comments
	Start date (1)	End date (2)	(3)
Alabama	10/01/91	09/30/92	
Alaska	07/01/92	06/30/93	
Arizona	07/01/92	06/30/93	
Arkansas	07/01/92	06/30/93	
California	07/01/92	06/30/93	
Colorado	01/01/92	12/31/92	Report due date of February 26, 1993.
Connecticut	07/01/92	06/30/93	This is the state standard. Statistics are to be reported as of June 30.
Delaware	07/01/92	06/30/93	
District of Columbia	no instructions available		The public library's fiscal year is from October 1 to September 30.
Florida	10/01/91	09/30/92	
Georgia	07/01/92	06/30/93	
Hawaii	10/31/92		Most statistics to be reported for the last week of October.
Idaho	10/01/92	09/30/93	
Illinois	07/01/92	06/30/93	
Indiana	Annual Report 1992		Indicated as January 1, 1992 - December 30, 1992 in the FSCS/PLS dataset.
Iowa	07/01/92	06/30/93	
Kansas	01/01/93	12/31/93	
Kentucky	07/01/92	06/30/93	
Louisiana	01/01/92	12/31/92	
Maine	various	various	FY 1992 covered 12 months ending no later than June, 1992.
Maryland	FY1993		Indicated as July 1, 1992 - June 30, 1993 in the FSCS/PLS dataset.
Massachusetts	07/01/92	06/30/93	
Michigan	10/01/92	09/30/93	
Minnesota	01/01/92	12/31/92	
Mississippi	10/01/91	09/30/92	
Missouri	no date available		Reporting instruction did not specify a time period.
Montana	07/01/92	06/30/93	
Nebraska	1992/1993		Reporting instructions applied to FY 1992/1993.
Nevada	07/01/91	06/30/92	
New Hampshire	various	various	Could be calendar year 1992 or fiscal year 1992.
New Jersey	01/01/91	12/31/91	Instructions evaluated were for 1991. Report form was for 1992.
New Mexico	FY1992-1993		Indicated as July 1, 1992 - June 30, 1993 for FSCS/PLS dataset.
New York	01/01/92	12/31/92	
North Carolina	no date available		Instructions dated April, 1993. Indicated as July 1, 1992 - June 30, 1993 in FSCS/PLS.
North Dakota	01/01/92	12/31/92	
Ohio	no instructions available		
Oklahoma	FY 1993		Indicated as July 1, 1992 - June 30, 1993 for FSCS/PLS dataset.
Oregon	07/01/92	06/30/93	
Pennsylvania	07/01/92	06/30/93	
Rhode Island	07/01/92	06/30/93	
South Carolina	07/01/92	06/30/93	
South Dakota	1993		Indicated as January 1, 1993 - December 31, 1993 for FSCS/PLS dataset.
Tennessee	FY 1993-1994		Indicated as July 1 - June 30 in previous reports.
Texas	various	various	Instructions were for fiscal year 1993. Public libraries have varying fiscal years.
Utah	various	various	Counties: January 1, 1992 - December 31, 1992. Cities: July 1, 1991 - June 30, 1992
Vermont	various	various	Instructions were for fiscal year 1992, which varied according to city and town fiscal years.
Virginia	07/01/92	06/30/93	
Washington	01/01/92	12/31/92	
West Virginia	07/01/92	06/30/93	
Wisconsin	FY 1992		Indicated as january 1, 1992 - December 31, 1992 in FSCS/PLS dataset.
Wyoming	07/01/92	06/30/93	

Source: Compiled from the individual reporting instructions obtained from the state library agencies and the National Commission on Libraries and Information Science.

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Appendix C. Comparison of Total Operating Income for Public Libraries in the FSCS Public Library Statistics Dataset for which a Match Existed in the Public Library Data Service Dataset: 1992

State	Public library name (1)	FSCS/PLS (1)	PLDS (ALA) (2)	Percent difference (3)
	Total, all public libraries	$2,566,230,206	$2,566,230,206	8.6
AL	Huntsville-Madison County	3,228,511	3,484,932	-7.9
AL	Mobile	4,334,562	4,380,987	-1.1
AK	Anchorage Municipal Libraries	7,374,190	6,110,062	17.1
AZ	Glendale Public Library	3,456,396	3,456,396	0.0
AZ	Mohave County Library District	1,528,130	1,528,130	0.0
AZ	Yuma County Library District	1,840,725	1,836,723	0.2
AZ	Chandler Public Library	1,281,817	1,281,817	0.0
AZ	Tempe Public Library	2,784,624	2,971,432	-6.7
AZ	Scottsdale Public Library	3,730,950	3,730,950	0.0
AZ	Tucson-Pima Library	10,832,860	10,832,858	0.0
AZ	Mesa Public Library	5,887,163	5,887,163	0.0
AZ	Phoenix Public Library	13,931,046	13,749,092	1.3
AR	Central Arkansas Library System	3,038,636	3,252,114	-7.0
CA	Oakland Public Library	8,469,042	8,843,570	-4.4
CA	San Diego County Library	8,953,653	8,953,653	0.0
CA	Escondido Public Library	2,245,392	2,329,392	-3.7
CA	Santa Clara County Library	15,643,685	15,643,685	0.0
CA	Tulare County Free Library	2,158,778	2,158,778	0.0
CA	Hayward Public Library	2,165,018	2,165,018	0.0
CA	Stockton-San Joaquin County Public Library	8,121,119	8,302,474	-2.2
CA	Berkeley Public Library	8,200,807	8,200,807	0.0
CA	Alameda County Library	18,210,043	13,400,536	26.4
CA	Contra Costa County Library	11,199,612	11,985,072	-7.0
CA	Monterey County Free Libraries	3,493,193	3,493,193	0.0
CA	Fullerton Public Library	2,820,518	2,958,207	-4.9
CA	Long Beach Public Library	11,366,116	11,366,116	0.0
CA	Oceanside Public Library	3,112,806	3,225,683	-3.6
CA	Napa City-County Library	1,895,780	2,533,674	-33.6
CA	Riverside City & County Public Library	12,967,367	13,003,814	-0.3
CA	San Bernardino Public Library	3,087,711	3,187,809	-3.2
CA	Inglewood Public Library	2,519,607	2,519,607	0.0
CA	Ventura County Library Services Agency	9,210,900	9,210,900	0.0
CA	San Mateo County Library	12,767,890	12,767,890	0.0
CA	Oxnard Public Library	2,023,862	2,073,421	-2.4
CA	Pasadena Public Library	6,414,551	6,774,694	-5.6
CA	Fresno County Public Library	6,490,395	6,490,395	0.0
CA	Glendale Public Library	4,913,906	4,913,906	0.0
CA	Merced County Library	1,560,334	1,563,969	-0.2
CA	Thousand Oaks Library	3,810,525	4,734,060	-24.2
CA	Solano County Library	5,729,761	6,812,325	-18.9
CA	Marin County Free Library	3,507,797	4,960,770	-41.4
CA	Butte County Library	2,361,224	1,039,876	56.0
CA	County of Los Angeles Public Library	64,566,459	64,566,459	0.0
CA	Shasta County Library	619,088	636,175	-2.8
CA	Ontario City Library	3,287,840	3,187,239	3.1
CA	Sonoma County Library	4,717,141	6,131,571	-30.0
CA	Los Angeles Public Library	42,172,693	43,335,801	-2.8
CA	Sunnyvale Public Library	4,298,681	4,351,288	-1.2
CA	Santa Barbara Public Library	3,783,609	3,783,609	0.0
CA	San Diego Public Library	24,105,057	17,341,057	28.1

CA	San Francisco Public Library	20,825,915	20,825,915	0.0
CA	San Bernardino County Library	8,949,587	10,412,384	-16.3
CA	Yolo County Library	2,491,195	1,941,504	22.1
CA	San Jose Public Library	18,942,924	17,149,833	9.5
CA	Auburn-Placer County Library	1,829,184	1,829,184	0.0
CA	Kern County Library	7,412,002	7,412,002	0.0
CA	Torrance Public Library	4,217,238	4,341,248	-2.9
CA	Sacramento Public Library	20,588,959	22,519,536	-9.4
CA	Stanislaus County Free Library	3,818,577	3,818,577	0.0
CA	Orange Public Library	3,807,889	3,937,272	-3.4
CA	Santa Cruz Public Library	3,253,651	4,199,280	-29.1
CO	Boulder Public Library	3,776,000	3,776,000	0.0
CO	Arapahoe Library District	5,820,686	5,820,686	0.0
CO	Pikes Peak Libray District	9,949,816	9,803,038	1.5
CO	Aurora Public Library	3,718,880	3,703,880	0.4
CO	Adams County Library System	1,824,032	1,824,032	0.0
CO	Denver Public Library	15,210,205	15,210,205	0.0
CO	Jackson-George Regional Library System	1,816,199	1,821,029	-0.3
CO	Mesa Public Library District	1,552,777	1,560,788	-0.5
CO	Weld Library District	1,490,796	1,685,785	-13.1
CO	Pueblo Library District	2,584,378	2,579,119	0.2
CO	Jefferson County Public Library	10,685,568	10,685,568	0.0
CT	Hartford Public Library	4,818,966	4,818,785	0.0
CT	New Haven Free Public Library	2,570,347	2,575,261	-0.2
CT	Silas Bronson Library	1,487,325	1,530,250	-2.9
DC	District of Columbia Public Library	21,730,100	21,730,002	0.0
FL	Miami-Dade Public Library System	29,710,213	31,814,000	-7.1
FL	Broward County Division of Libraries	24,425,679	24,425,679	0.0
FL	Volusia County Public Library	6,313,034	6,313,034	0.0
FL	Clearwater Public Library System	2,958,611	2,958,611	0.0
FL	Central Florida Regional Library System	1,469,645	1,469,645	0.0
FL	Charlotte-Glades Library System	1,485,697	1,485,697	0.0
FL	Alachua County Library District	4,875,432	4,875,432	0.0
FL	Seminole County Public Library System	3,660,943	3,660,943	0.0
FL	St. Lucie County Library System	2,372,822	2,372,822	0.0
FL	Palm Beach County Public Library	12,314,408	12,331,236	-0.1
FL	Manatee County Public Library System	2,856,658	2,856,658	0.0
FL	Pasco County Library System	8,647,266	8,206,234	5.1
FL	Jacksonville Public Libraries	11,481,092	11,950,307	-4.1
FL	Leon County Public Library System	2,345,735	2,345,735	0.0
FL	Orange County Library District	14,053,225	14,053,226	-0.0
FL	Lee County Library System	8,894,311	8,891,315	0.0
FL	Tampa-Hillsborough County Public Library	13,435,901	13,435,902	-0.0
FL	Collier County Public Library	2,018,807	1,943,866	3.7
FL	Hialeah Public Libraries	1,049,820	980,000	6.7
GA	Chestatee Regional Library System	1,160,123	1,209,645	-4.3
GA	Cobb County Public Library System	5,860,449	5,937,604	-1.3
GA	Troup-Harris-Coweta Regional Library	1,063,684	1,104,133	-3.8
GA	Athens Regional Library System	2,124,855	1,864,725	12.2
GA	Chatham-Effingham-Liberty Regional Library	3,819,332	3,826,543	-0.2
GA	Middle Georgia Regional Library	3,183,927	3,174,181	0.3
GA	East Central Georgia Regional Library	2,811,188	2,308,756	17.9
GA	Dougherty County Public Library	1,741,536	1,575,765	9.5
GA	Sara Hightower Regional Library	1,586,408	1,508,087	4.9
GA	Clayton County Library System	1,710,708	1,716,769	-0.4
GA	West Georgia Regional Library	1,730,733	1,708,466	1.3
GA	Lake Lanier Regional Library	6,268,513	6,385,083	-1.9

GA	Atlanta-Fulton Public Library	16,476,201	14,090,057	14.5
GA	DeKalb County Public Library	7,505,239	7,565,366	-0.8
ID	Boise Public	2,719,251	2,719,251	0.0
IL	Lincoln Library	2,610,554	2,610,555	-0.0
IL	Chicago Public Library	216,967,094	72,581,467	66.5
IL	Rockford Public Library	3,572,129	3,942,423	-10.4
IL	Schaumburg Twp. District Library	7,532,238	7,532,238	0.0
IN	St. Joseph County Public Library	6,074,045	5,909,473	2.7
IN	Vigo County Public Library	2,746,722	2,746,722	0.0
IN	Monroe County Public Library	2,712,206	2,804,421	-3.4
IN	Allen County Public Library	11,167,880	11,091,561	0.7
IN	Gary Public Library	2,767,966	2,742,913	0.9
IN	Porter County Public Library System	2,089,575	2,077,275	0.6
IN	Indianapolis-Marion County Public Library	21,578,217	21,528,673	0.2
IN	Lake County Public Library	5,895,310	5,483,256	7.0
IN	Evansville-Vanderburgh County Public Library	5,190,198	5,214,496	-0.5
IA	Cedar Rapids Public Library	3,030,523	3,044,849	-0.5
IA	Davenport Public Library	1,915,003	1,923,503	-0.4
IA	Des Moines Public Library	4,324,709	4,319,211	0.1
KS	Kansas Public Library, Kansas City	2,986,670	2,986,670	0.0
KS	Johnson County Library, Shawnee Mission	8,252,815	6,975,647	15.5
KS	Wichita Public Library	5,438,355	5,438,355	0.0
KS	Topeka Public Library	5,245,703	5,245,703	0.0
KY	Kenton County Public Library District	2,166,067	2,084,377	3.8
KY	Louisville Free Public Library	8,861,711	9,505,154	-7.3
KY	Lexington Public Library	6,872,736	5,959,597	13.3
LA	Shreve Memorial Library	3,271,086	3,452,783	-5.6
LA	East Baton Rouge Parish Library	9,603,248	7,684,040	20.0
LA	St. Tammany Parish Library	1,751,409	1,751,408	0.0
LA	New Orleans Library	6,123,643	6,191,535	-1.1
LA	Rapides Parish Library	1,197,961	1,293,464	-8.0
LA	Quachita Parish Public Library	2,875,646	1,840,641	36.0
LA	Calcasieu Parish Public Library	2,552,925	2,479,324	2.9
LA	Lafayette Public Library	1,988,202	1,987,246	0.0
MD	Harford County Library	4,538,447	4,358,447	4.0
MD	Baltimore County Public Library	21,552,030	24,005,839	-11.4
MD	Howard County Library	6,135,450	6,135,450	0.0
MD	Montgomery county	24,157,567	24,157,567	0.0
MD	Annapolis and Anne Arundel	9,663,736	9,626,249	0.4
MD	Enoch Pratt Free Library	17,137,225	17,137,225	0.0
MD	Prince George's County	16,194,321	16,154,883	0.2
MD	Carroll County Library	3,903,085	3,903,085	0.0
MA	Springfield City Library Assoc.	3,990,310	4,069,911	-2.0
MA	Samuel S. Pollard Memorial Library	666,089	702,000	-5.4
MA	Boston Public Library	24,284,959	27,879,628	-14.8
MA	Worcester Free Public Library	3,134,190	2,611,619	16.7
MI	Kalamazoo Public Library	4,912,184	4,950,177	-0.8
MI	Sterling Heights Public Library	1,668,080	1,668,080	0.0
MI	Detroit Public Library	24,435,537	24,435,537	0.0
MI	Bay County Library System	2,090,419	2,199,435	-5.2
MI	Monroe County Library System	3,232,796	3,335,428	-3.2
MI	Genesee District Library	2,963,461	3,229,086	-9.0
MI	Saginaw Public Library	2,357,634	2,357,634	0.0
MI	Ann Arbor Public Library	4,845,817	4,774,717	1.5
MI	Jackson District Library	2,461,197	2,541,953	-3.3
MI	Kent County Library System	4,036,363	4,216,694	-4.5
MI	St. Clair County Library	1,775,735	1,684,090	5.2

MI	Grand Rapids Public Library	4,016,605	3,946,414	1.7
MI	Flint Public Library	4,396,326	4,352,710	1.0
MI	Jackson Co. Library System	4,111,164	2,541,339	38.2
MI	Muskegon County Library	861,286	893,733	-3.8
MN	Rochester Public Library	2,371,625	2,364,707	0.3
MN	Ramsey County Library	4,637,404	4,622,617	0.3
MN	St. Paul Public Library	8,588,981	7,307,716	14.9
MN	Hennepin County Library	21,963,128	21,939,042	0.1
MN	Minneapolis Public Library	14,718,782	14,563,392	1.1
MN	Dakota County Library	4,408,295	4,313,182	2.2
MN	Lake Agassiz Regional Library	1,794,080	1,755,634	2.1
MN	Minnesota Valley Regional Library	1,133,622	1,153,960	-1.8
MN	East Central Regional Library	961,658	961,658	0.0
MN	Anoka County Library	3,959,314	4,029,314	-1.8
MO	Scenic Regional Library	713,981	596,389	16.5
MO	Saint Charles City-County Library District	4,597,137	4,564,022	0.7
MO	Daniel Boone regional Library	2,451,851	2,756,750	-12.4
MO	Saint Louis county Library	15,100,323	15,879,481	-5.2
MO	Mid-Continent Public Library	16,738,012	13,132,356	21.5
MO	Kansas City Public Library	9,685,007	9,630,893	0.6
MO	Saint Louis Public Library	11,592,005	11,596,545	-0.0
MO	Springfield-Greene County Library	3,635,012	3,635,012	0.0
MT	Livonia Civic Center Library	3,587,129	3,588,776	-0.0
MT	Parmly Billings Library	1,068,054	1,137,423	-6.5
NE	Omaha Public Library	5,968,874	5,865,984	1.7
NE	Lincoln City Libraries	4,388,079	4,388,079	0.0
NJ	Camden County Library	3,589,073	3,437,022	4.2
NJ	Ocean County Library	10,635,276	11,728,700	-10.3
NJ	Sussex County Library	2,403,386	2,507,801	-4.3
NJ	Burlington County Library	5,430,254	7,197,426	-32.5
NJ	Mercer County Library	5,112,767	5,334,635	-4.3
NJ	Atlantic County Library	3,740,187	4,665,933	-24.8
NV	Las Vegas-Clark County District Library	21,732,518	11,992,534	44.8
NV	Washoe County Library	4,014,563	4,274,623	-6.5
NY	The New York Public Library	126,415,565	61,517,000	51.3
NY	Steele Memorial Library	1,890,612	1,729,398	8.5
NY	Broome County Public Library	1,819,605	1,819,605	0.0
NY	Queens Borough Public LIbrary	41,734,737	41,387,911	0.8
NY	Rochester Public Library	11,767,853	9,537,624	19.0
NY	Schenectady County Public Library	3,068,777	3,239,982	-5.6
NY	Onondaga County Public Library	11,075,899	11,718,433	-5.8
NY	Buffalo & Erie County Public Library System	20,729,240	22,246,797	-7.3
NY	Brooklyn Public Library	37,951,247	39,359,905	-3.7
NC	Randolph Public Library	1,454,734	1,770,303	-21.7
NC	Cumberland County Public Library & Information Center	4,309,334	4,308,334	0.0
NC	Wake County Department of Library	7,863,321	8,054,672	-2.4
NC	Durham County Library	4,146,589	4,146,589	0.0
NC	Asheville-Buncombe Library System	2,161,018	2,161,018	0.0
NC	Onslow County Public Library	835,144	835,144	0.0
NC	Forsyth County Public Library	4,943,116	5,033,320	-1.8
NC	New Hanover County Public Library	1,702,679	1,702,679	0.0
NC	Central North Carolina Regional Library	1,270,631	1,254,030	1.3
NC	Rowan Public Library	1,458,611	1,458,611	0.0
NC	Greensboro Public Library	4,546,887	4,546,887	0.0
NC	Gaston-Lincoln Regional Library	2,499,911	2,499,911	0.0
NC	Public Library of Charlotte & Mecklenburg County	11,933,630	11,933,630	0.0
OH	Toledo-Lucas County Public Library	17,076,816	17,076,816	0.0

OH	Warren-Trumbull County Public Library	2,057,449	2,057,449	0.0
OH	Dayton and Montgomery County Public Library	12,868,255	12,868,254	0.0
OH	Cincinnati and Hamilton County Public Library	38,816,651	38,916,750	-0.3
OH	Clark County Public Library	2,944,832	2,944,832	0.0
OH	Cuyahoga County Public Library	26,998,108	26,998,108	0.0
OH	Cleveland Public Library	34,221,735	34,247,095	-0.1
OH	Columbus Metropolitan Library	33,245,443	27,029,461	18.7
OH	Medina County district Library	2,646,917	2,646,917	0.0
OH	Wayne County Public Library, Inc.	628,621	2,156,877	-243.1
OH	Youngstown and Mahoning County Public Library	7,232,886	6,827,732	5.6
OH	Clermont County Public Library	3,517,221	3,514,953	0.1
OK	Tulsa City-County Library System	9,334,064	9,334,064	0.0
OK	Pioneer Library System	2,946,806	2,946,806	0.0
OR	Eugene Public Library	2,646,735	2,646,735	0.0
OR	Multnomah County Library	18,212,498	18,212,498	0.0
OR	Salem Public Library	2,458,677	2,458,677	0.0
PA	Osterhout Free Library	1,114,607	1,184,336	-6.3
PA	Free Library of Philadelphia	46,688,557	47,141,390	-1.0
PA	Upper Darby & Sellers Memorial Library	857,496	676,812	21.1
PA	Scranton Public Library	1,982,844	1,362,425	31.3
PA	Lancaster County Library	1,925,277	1,994,918	-3.6
PA	Bethlehem Area Public Library	1,615,489	1,686,027	-4.4
PA	Allentown Public Library	1,618,937	1,618,144	0.0
PA	Dauphin County Library system	2,643,692	2,416,607	8.6
PA	Carnegie Library of Pittsburgh	15,780,623	14,068,186	10.9
PA	Chester County Library	2,792,349	3,385,520	-21.2
PA	Montgomery county-Norristown Public Library	2,557,617	2,451,506	4.1
PA	Bucks County Free Library	3,958,387	3,987,148	-0.7
SC	Aiken-Bamberg-Barwell Edgefield Regional LIbrary	1,202,508	1,262,259	-5.0
SC	Spartanburg County Public Library	3,584,869	3,703,176	-3.3
SC	Richland County Public Library	4,701,959	4,701,958	0.0
SC	Lexington County Public Library System	1,752,051	1,752,051	0.0
SC	Anderson County Library	1,631,456	1,563,197	4.2
SC	Charleston County Library	5,537,418	5,537,418	0.0
SC	Florence County Library	865,685	894,507	-3.3
SC	Greenville County Library	5,110,205	5,169,740	-1.2
SC	York County Library	1,535,392	1,600,446	-4.2
TN	Shelby County Public Library System	12,265,505	12,264,859	0.0
TN	Davidson County Public Library System	9,526,131	8,963,630	5.9
TN	Chattanooga-Hamilton County Library	3,723,972	3,836,675	-3.0
TN	Knox County Public Library System	4,438,979	4,401,967	0.8
TX	Lubbock City-County Library	1,610,284	1,676,749	-4.1
TX	Fort Bend County Libraries	2,927,347	2,994,494	-2.3
TX	Pasadena Public Library	1,489,278	1,511,578	-1.5
TX	Irving Public Library System	2,864,828	3,093,382	-8.0
TX	Houston Public Library	22,667,681	24,048,101	-6.1
TX	San Antonio Public Library	9,435,473	9,932,077	-5.3
TX	Laredo Public Library	832,387	832,387	0.0
TX	Midland County Public Library	1,031,994	1,078,062	-4.5
TX	Ector County Library	728,226	749,376	-2.9
TX	Kemp Public Library	691,028	707,228	-2.3
TX	Bryan Public Library System	790,720	737,819	6.7
TX	Plano Public Library System	3,419,238	3,388,805	0.9
TX	Montgomery County Library	1,473,155	1,496,589	-1.6
TX	Beaumont Public Library System	1,451,730	1,451,730	0.0
TX	Abilene Public Library	1,218,303	1,262,408	-3.6
TX	Waco-McLennan County Library	1,324,698	1,324,688	0.0

TX	Fort Worth Public Library	6,351,047	6,416,654	-1.0
TX	Brazoria County Library System	2,143,316	2,143,316	0.0
TX	Arlington Public Library	2,630,424	2,624,424	0.2
TX	Amarillo Public Library	2,139,340	2,183,891	-2.1
TX	El Paso Public Library	3,809,309	5,591,951	-46.8
TX	Dallas Public Library	15,949,832	15,212,222	4.6
TX	Nicholson Memorial Library System	2,217,866	2,175,619	1.9
UT	Weber County Library	2,280,620	2,371,181	-4.0
UT	Davis County Library	1,748,020	1,725,000	1.3
UT	Salt Lake City Public Library	5,487,567	5,874,000	-7.0
UT	Salt Lake County Library System	9,763,159	10,362,870	-6.1
VA	Henrico County Public Library	5,344,674	5,344,674	0.0
VA	Prince William Public Library	9,396,866	9,396,866	0.0
VA	Chesterfield County Public Library	3,465,894	3,466,253	-0.0
VA	Alexandria Library	4,599,698	3,476,271	24.4
VA	Virginia Beach Public Library	9,671,613	9,114,715	5.8
VA	Norfolk Public Library	4,353,767	4,353,767	0.0
VA	Rockingham Public Library	767,813	767,813	0.0
VA	Jefferson-Madison Regional Library	2,754,004	4,003,461	-45.4
VA	Richmond Public Library	3,656,742	3,730,322	-2.0
VA	Newport News Public Library System	1,919,429	1,924,429	-0.3
VA	Central Rappahannock Regional Library	2,598,653	2,400,449	7.6
VA	Fairfax County Public Library	22,279,023	22,298,368	-0.1
VA	Arlington County Department of Libraries	6,791,447	6,791,447	0.0
VA	Portsmouth Public Library	1,514,914	1,514,900	0.0
VA	Roanoke City Public Library	3,145,891	3,146,418	-0.0
VA	Chesapeake Public Library	3,065,591	2,779,695	9.3
VA	Lonesome Pine Regional Library	1,645,415	1,689,920	-2.7
WA	Timberland Regional Library	7,842,789	7,842,789	0.0
WA	Tacoma Public Library	7,491,400	7,491,400	0.0
WA	Kitsap Regional Library	3,930,486	3,930,486	0.0
WA	King County Library System	26,045,338	26,045,338	0.0
WA	North Central Regional Library	3,189,181	3,189,181	0.0
WA	Seattle Public Library	21,071,684	21,882,739	-3.8
WA	Mid-Columbia Library	1,820,100	1,820,100	0.0
WA	Spokane Public Library	5,551,520	5,551,520	0.0
WA	Spokane County Library District	3,196,351	3,196,351	0.0
WA	Pierce County Rural Library District	6,426,035	6,426,035	0.0
WA	Sno-Isle Regional Library	9,618,578	11,998,548	-24.7
WV	Kanawha County	3,605,346	3,452,934	4.2
WV	Cabell County	1,679,090	1,684,416	-0.3
WI	Brown County Public Library	4,255,940	4,255,940	0.0
WI	Madison Public Library	6,043,591	6,043,591	0.0
WI	Kenosha Public Library	2,706,768	2,698,090	0.3
WI	Appleton Public Library	2,231,890	2,242,115	-0.5
WI	Marathon County Public Library	2,495,660	2,495,660	0.0
WI	Milwaukee Public Library	17,275,165	17,275,165	0.0
WI	Racine Public Library	2,328,983	2,324,136	0.2

Source: Compiled from statistics contained in "Public Libraries in the United States: 1992," printed and electronic versions (National Center for Education Statistics) and "Statistical Report '93," Public Library Association, Public Library Data Service.

Note: (1) Name as it appears in the FSCS/PLS Public Library Dataset for 1992.

Appendix D. Comparison of Statistics on Income from Federal Government: 1991

State or area	Income from federal government (dollars)			
	Reported by Education Department	Reported in FSCS/PLS	Difference	Percent difference
	(1)	(2)	(3)	(4)
United States	81,613,212	56,129,164	(25,484,048)	-45.4%
Alabama	1,371,830	1,135,431	(236,399)	-20.8%
Alaska	349,101	95,852	(253,249)	-264.2%
Arizona	1,211,907	681,171	(530,736)	-77.9%
Arkansas	884,314	440,654	(443,660)	-100.7%
California	7,817,395	6,425,567	(1,391,828)	-21.7%
Colorado	1,135,008	800,020	(334,988)	-41.9%
Connecticut	1,146,482	292,300	(854,182)	-292.2%
Delaware	389,042	88,351	(300,691)	-340.3%
District of Columbia	1,651,485	621,000	(1,030,485)	-165.9%
Florida	3,805,700	4,288,666	482,966	11.3%
Georgia	2,000,377	1,076,211	(924,166)	-85.9%
Hawaii	453,378	633,230	179,852	28.4%
Idaho	488,547	159,480	(329,067)	-206.3%
Illinois	3,295,362	3,544,268	248,906	7.0%
Indiana	1,791,528	1,933,182	141,654	7.3%
Iowa	1,008,159	525,300	(482,859)	-91.9%
Kansas	915,107	486,246	(428,861)	-88.2%
Kentucky	1,259,105	531,154	(727,951)	-137.1%
Louisiana	1,446,956	977,666	(469,290)	-48.0%
Maine	547,736	15,000	(532,736)	-3551.6%
Maryland .	1,535,740	1,246,061	(289,679)	-23.2%
Massachusetts	1,882,622	459,712	(1,422,910)	-309.5%
Michigan	2,821,441	1,582,912	(1,238,529)	-78.2%
Minnesota	1,438,704	1,133,101	(305,603)	-27.0%
Mississippi	945,840	750,478	(195,362)	-26.0%
Missouri	1,668,061	2,192,377	524,316	23.9%
Montana	1,165,011	269,525	(895,486)	-332.2%
Nebraska	658,431	441,778	(216,653)	-49.0%
Nevada	516,150	491,140	(25,010)	-5.1%
New Hampshire	515,011	86,063	(428,948)	-498.4%
New Jersey	2,376,716	2,140,284	(236,432)	-11.0%
New Mexico	634,813	98,631	(536,182)	-543.6%
New York	5,261,120	5,774,871	513,751	8.9%
North Carolina	2,069,865	1,572,361	(497,504)	-31.6%
North Dakota	387,812	93,517	(294,295)	-314.7%
Ohio	3,230,865	1,155,781	(2,075,084)	-179.5%
Oklahoma	1,112,939	491,177	(621,762)	-126.6%
Oregon	1,002,468	459,362	(543,106)	-118.2%
Pennsylvania	5,231,883	2,108,726	(3,123,157)	-148.1%
Rhode Island	483,994	146,316	(337,678)	-230.8%
South Carolina	1,199,386	612,344	(587,042)	-95.9%
South Dakota	401,251	248,009	(153,242)	-61.8%
Tennessee	NA	3,209,098	3,209,098	(X)
Texas	4,922,045	1,325,283	(3,596,762)	-271.4%
Utah	685,749	392,645	(293,104)	-74.6%
Vermont	361,347	0	(361,347)	(X)
Virginia	1,935,266	1,148,307	(786,959)	-68.5%
Washington	1,554,805	630,455	(924,350)	-146.6%
West Virginia	728,434	424,166	(304,268)	-71.7%
Wisconsin	1,581,756	643,979	(937,777)	-145.6%
Wyoming	335,168	49,956	(285,212)	-570.9%

NA = Not available. **(X) = Not applicable.**

Source: Compiled from statistics contained in "Public Libraries in the United States: 1991" (National Center for Education Statistics) and from grant allocation statistics from the Education Department's Office of Financial Management and Control.

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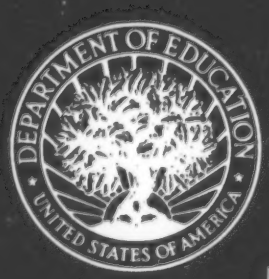

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